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Government of Bombay

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BUDGET MEMORANDUM

FOR

1939-40

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Presented to the Legislature under Section 78 (1) of the Government of India Act, 1935

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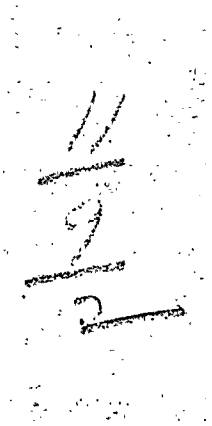

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Government of Bombay

BUDGET MEMORANDUM FOR 1939-40

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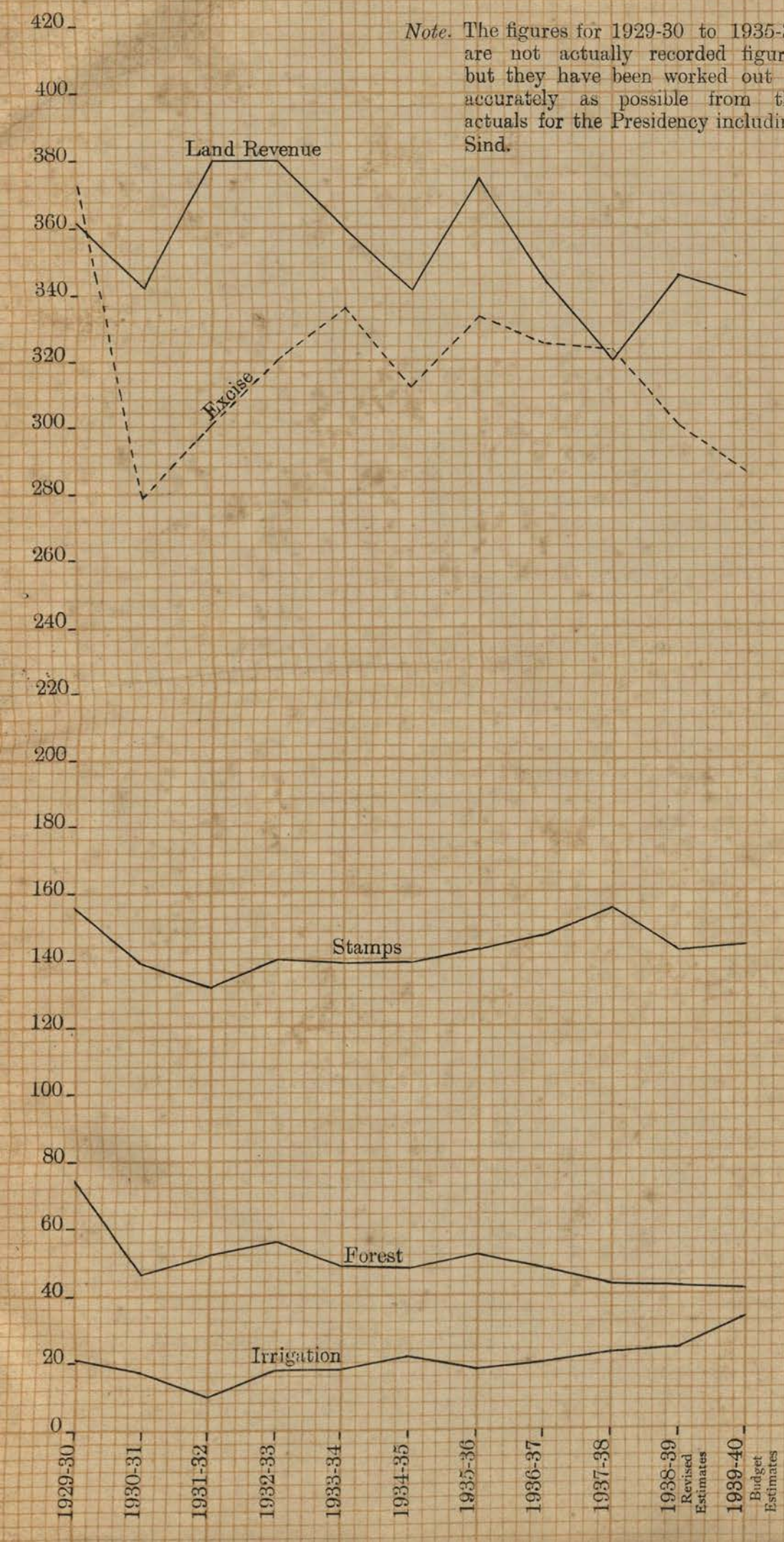
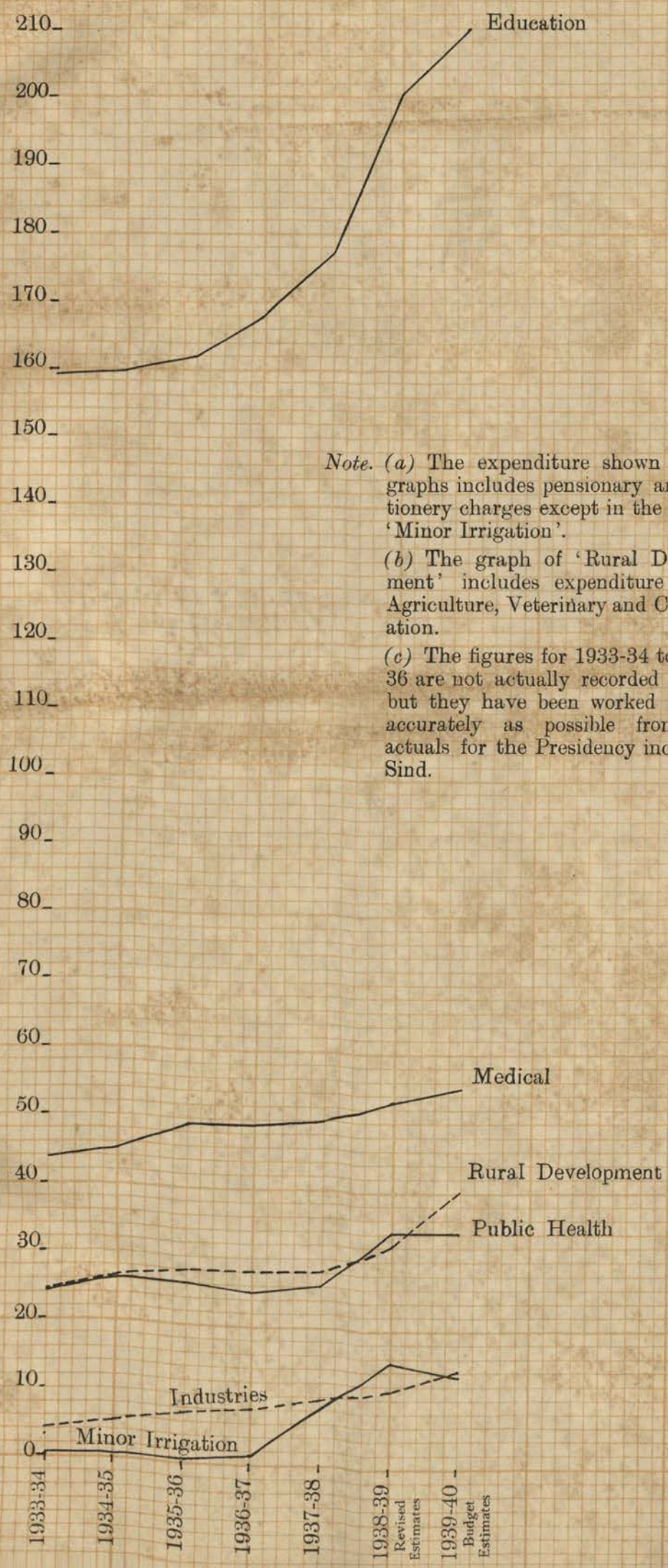
Principal Heads of Revenue.



Note. The figures for 1929-30 to 1935-36 are not actually recorded figures, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

Principal Heads of Expenditure on Nation-building activities.



Note. *(a)* The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation.

(c) The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37, 1937-38 AND BUDGET AND REVISED ESTIMATES FOR 1938-39 AND BUDGET ESTIMATES FOR 1939-40.

AP Bk H 1105—1

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
IV	Taxes on Income other than Corporation tax...	...	...	...	25,00	25,00	30,00	32,20
V	Salt	4	3	2	2	1	1	...
VII	Land Revenue	3,40,86	3,74,35	3,44,32	3,19,65	3,39,84	3,45,10	3,38,63
VIII	Provincial Excise	3,12,13	3,33,47	3,25,29	3,21,73	2,98,00	2,99,75	2,87,10
IX	Stamps	1,39,52	1,42,77	1,46,99	1,54,92	1,45,50	1,42,76	1,43,76
X	Forest	48,31	52,10	47,72	43,15	40,38	42,12	41,54
XI	Registration	14,59	15,58	15,05	15,25	15,03	14,42	14,45
XII	Receipts under Motor Vehicles Acts ...	12,81	13,41	41,07	43,69	41,49	43,67	43,80
XIII	Other Taxes and Duties	45,39	45,84	48,65	53,24	56,93	61,17	62,42
	Total ...	9,13,65	9,77,55	9,69,11	9,76,65	9,62,18	9,79,00	9,63,40
	Irrigation, Navigation, Embankment and Drainage Works.							
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept	14,57	11,14	13,45	16,17	16,95	17,29	18,45
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	7,59	7,24	6,61	6,71	7,03	6,94	14,32
	Total ...	22,16	18,38	20,06	22,88	23,98	24,23	32,77
	Debt Service.							
XX	Interest	...	...	93,34	72,12	73,15	72,65	70,08
	Civil Administration.							
XXI	Administration of Justice	16,41	16,52	15,01	14,05	15,49	14,97	18,93
XXII	Jails and Convict Settlements	3,79	3,96	4,95	4,44	4,31	4,25	4,04
XXIII	Police	6,74	6,50	6,85	8,33	10,14	9,95	10,82
XXVI	Education	14,71	15,52	14,93	15,76	14,05	15,06	21,08
XXVII	Medical	13,44	13,96	14,14	14,71	14,00	14,71	14,90
XXVIII	Public Health	19,36	19,16	19,08	20,98	19,04	20,13	28,55
XXIX	Agriculture	3,68	3,72	3,79	3,75	3,48	3,80	3,94
XXX	Veterinary	28	30	31	35	30	42	42
XXXI	Co-operation	1,49	2,40	2,16	1,85	2,52	2,11	2,45
XXXII	Industries	11	3,57	6,51	4,50	4,21	4,91	4,99
XXXVI	Miscellaneous Departments	1,66	1,76	1,83	1,81	1,82	1,86	1,86
	Total ...	81,67	87,37	89,56	90,53	89,36	92,17	1,11,98
	Civil Works.							
XXXIX	Civil Works	34,32	30,89	31,98	51,00	45,15	48,21	47,37
XLI	Bombay Development Scheme	8,12	6,36	6,84	7,09	6,81	8,07	10,57
	Total ...	42,44	37,25	38,82	58,09	51,96	56,28	57,94
	Miscellaneous.							
XLIII	Transfers from Famine Relief Fund ...	1,31	1,36	2,05	6,17	3,34	2,17	2,16
XLIV	Receipts in aid of Superannuation ...	8,49	7,70	8,95	8,31	7,86	8,01	7,43
XLV	Stationery and Printing	2,61	2,71	3,62	4,05	3,54	3,63	3,73
XLVI	Miscellaneous	3,75	3,73	3,15	4,38	5,32	5,68	5,15
L	Miscellaneous adjustments between Central and Provincial Governtments	...	...	...	...	...	32	32
	Total ...	16,16	15,50	17,77	22,91	20,06	19,81	18,79
	Extraordinary Items.							
LI	Extraordinary Receipts	4,41	29,39	12,74	63	42	4,21	21
	Total, Revenue ...			12,41,40	12,43,81	12,21,11	12,48,35	12,55,17

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	1934-35.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	N.—Public Debt.							
	Permanent Debt				...	...	...	...
	Floating Debt				...	1,50,00	20,00	90,00
	Loans from the Central Government ...				...	...	...	...
	O.—Unfunded Debt.							
	Special loans			(a) 9,12	...	...	...	...
	State Provident Funds			(a) 3,27,43	56,72	56,00	58,00	58,00
	P.—Deposits and Advances.							
	Famine Relief Fund			1,12	9,03	4,56	3,17	2,16
	Transfers from Famine Relief Fund ...			2,74	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt			18,14	32,60	16,61	6,28	6,86
	Provincial Road Fund			8,98	13,90	16,40	19,87	23,52
	Special Development Fund		...	... ..	...	...	50,00	...
	Depreciation Reserve Fund—Government Presses			21	24	22	23	26
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...			1,13	20	1,00	20	20
	Deposits of Local Funds			(a) 37,01	3,07,68	3,03,00	3,30,00	3,20,00
	Departmental and Judicial Deposits—Civil Deposits.			(b) 93,05	4,21,11	4,34,54	5,31,00	4,55,00
	Departmental and Judicial Deposits—Other Accounts.			21,91	4,33	32,52	35,28	41,36
	Advances repayable			(a) 8	20,22	17,00	*19,50*	*20,00*
	Permanent Advances	...		.....	4	3	6	3
	Accounts with foreign Governments and Indian States			... ..	5	...	...	...
	Accounts with the Government of Burma ...			.....	54	30	30	50
	Accounts with the Reserve Bank			.....	98	1,20	2,46	1,40
	Suspense Accounts			(a) 1	3,38,24	1,47,00	5,39,00	3,79,00
	Cheques and Bills			.....	2,93,48	2,86,00	2,88,00	2,88,00
	Departmental and similar Accounts ...			.....	1,21	1,50	1,20	1,50
	R.—Loans and Advances by Provincial Government			75,83	63,24	64,58	64,25	66,76
	S.—Remittances.							
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			.....	13,92,05	13,19,00	13,50,00	12,53,00
	Remittances by Bills			.....	3,68,06	4,21,00	3,53,00	3,97,00
	Adjusting account between Central and Provincial Governments ..			.....	3,88,50	4,03,00	1,62,00	1,54,00
	Inter-Provincial suspense account ...			.....	25,49	16,00	22,00	15,00
	Total, Debt Heads ...			5,96,76	37,37,91	36,91,46	38,55,80	35,73,55
	Total Receipts ...			13,38,16	49,81,72	49,12,57	51,04,15	48,28,72
	Opening balance ...			1,48,22	1,47,44	1,15,24†	71,47‡	54,72§
	Grand Total ...			19,86,38	51,29,16	50,27,81	51,75,52	48,83,44

(a) Represents adjustments in connection with the scheme for decentralisation of balances.

(b) Includes 92,52 on account of adjustments in connection with decentralisation of balances.

† This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, (c) about 10 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) 74,72 on account of investment of balances in Treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 10 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (a) 71,72 on account of investment of balances in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 14 lakhs of Provincial Road Fund invested in treasury bills.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Direct Demands on Revenue.							
7	Land Revenue	46,15	46,79	46,93	46,82	65,78	65,88	66,63
8	Provincial Excise	42,54	39,88	41,49	39,15	41,27	41,31	39,24
9	Stamps	1,87	1,85	1,98	1,97	1,97	1,97	1,98
10	Forest	28,25	29,15	29,01	27,26	27,02	27,30	27,32
11	Registration	5,44	5,59	5,68	5,68	5,61	5,53	5,45
12	Charges on account of Motor Vehicles Acts ...	1,04	1,05	17,88	18,80	18,20	20,15	19,95
13	Other Taxes and Duties	16,06	14,63	17,22	18,05	12,39	13,76	11,49
	Total ...	1,41,35	1,38,94	1,60,19	1,57,73	1,72,24	1,75,90	1,72,06
	Irrigation Revenue Account.							
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	41,62	41,78	41,69	41,75
18	Other Revenue Expenditure financed from Ordinary Revenues—							
	A. Irrigation Works (P. W.)	4,15	4,04	4,23	3,57	3,66	3,54	1,02
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	53	50	49	44	38
	A. Irrigation Works (Civil)	3	1	1,55	8,40	20,36	14,86	13,45
18 (1)	Other Revenue Expenditure financed from Famine Fund.	53	54	...	...	...	...	2,16
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	1	1	1
	Total ...	5,24	5,15	48,20	54,09	66,30	60,54	58,77
	Debt Services.							
22	Interest on Debt and other obligations ...			1,44,31	1,05,05	1,20,08	1,19,58	1,16,75
23	Appropriation for Reduction or Avoidance of Debt.			18,14	20,11	6,32	6,28	6,86
	Total ...			1,62,45	1,25,16	1,26,40	1,25,86	1,23,61

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 Accounts.	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget.)
1	2	3	4	5	6	7	8	9
	Civil Administration.							
25	General Administration	97,93	1,01,87	1,04,97	1,02,88	80,50	81,76	80,88
27	Administration of Justice	58,88	61,06	62,19	62,69	67,17	66,49	65,86
28	Jails and Convict Settlements	16,74	16,96	18,04	17,32	16,59	16,62	16,11
29	Police	1,39,88	1,41,32	1,42,76	1,42,84	1,41,88	1,43,39	1,43,71
30	Ports and Pilotage	5	5	5	5	5	3	5
36	Scientific Departments	90	90	96	1,06	1,03	1,03	95
37	Education	1,53,35	1,54,00	1,59,98	1,68,05	2,00,07	1,90,74	2,00,92
38	Medical	41,17	41,39	41,79	43,54	46,11	45,18	47,63
39	Public Health	24,34	22,87	22,60	24,05	32,03	31,59	31,46
40	Agriculture	12,89	14,20	13,76	13,63	16,36	15,77	13,06
41	Veterinary	3,54	3,83	3,90	3,98	4,11	4,17	4,40
42	Co-operation	5,46	5,61	6,08	6,09	7,17	6,55	17,56
43	Industries	4,78	5,99	6,57	7,58	11,20	9,64	13,14
47	Miscellaneous Departments	5,58	6,23	7,11	7,68	8,32	8,83	10,74
	Total ...	5,65,49	5,76,28	5,90,76	6,00,99	6,32,59	6,21,79	6,46,49
	Civil Works.							
50	Civil Works	78,16	85,83	1,07,20	1,27,46	1,13,50	1,21,36	1,23,30
52	Bombay Development Scheme	3,31	3,41	3,68	3,86	10,49	9,73	11,11
	Total ...	81,47	89,24	1,10,88	1,31,32	1,23,99	1,31,09	1,34,41
	Miscellaneous.							
54	Famine—							
	A. Famine Relief	2	7	2,05	7,12	3,34	3,34	...
	B. Transfers to Famine Relief Fund ...	...	...	...	6,51	2,48	1,00	..
55	Superannuation Allowances and Pensions ...	97,94	1,01,74	1,07,52	1,10,87	1,16,20	1,16,00	1,19,62
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	6	8	8	4
56	Stationery and Printing	10,17	10,95	12,40	13,18	12,14	12,69	14,07
57	Miscellaneous	7,76	8,59	6,39	6,94	9,51	56,31	13,85
	Total ...	1,16,01	1,21,45	1,28,42	1,44,68	1,43,75	1,89,24	1,47,58
	Extraordinary Items.							
63	Extraordinary Charges	1,25	30	17	34	4	53	71
	Total Expenditure charged to revenue ...			12,01,07	12,14,31	12,65,31	13,05,13	12,83,63
	Capital Account not charged to Revenue.							
68	Construction of Irrigation, Navigation, Embankment and Drainage Works	5,12	4,46	2,59	1,95	3,44	2 22	1,18
70	Capital outlay on improvement of Public Health...	35	1,00	1,75	47	1,63	1,37	1,09
80	Bombay Development Scheme	-75	5,08	10,02	4,55	4,77	3,81	96
81	Civil Works not charged to Revenue	33	3	3	4	...	...	...
83	Payments of Commuted value of Pensions ...	9,13	5,73	4,26	6,68	4,49	5.68	4,01
85	Payments to Retrenched Personnel	-31	-55	-46	-52	-20	-30	...
	Total ...	13,87	15,75	18,19	13,17	14,13	12,78	7,24

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	N.—Public Debt.							
	Permanent debt			5,98	67	.....	30	...
	Floating debt			...	...	1,50,00	20,00	90,00
	Loans from the Central Government			(*b*)4,85,63	74,75	60,13	60,13	62,32
	O.—Unfunded Debt.							
	State Provident Funds			...	34,74	35,00	40,40	38,00
	P.—Deposits and Advances.							
	Famine Relief Fund			64,87	6,32	4,56	4,85	3,16
	Appropriation for Reduction or Avoidance of Debt ...			...	...	.....	...	...
	Provincial Road Fund			4,74	15,99	16,40	22,01	23,52
	Special Development Fund			...	...	.....	...	21,05
	Depreciation Reserve Fund—Government Presses ...			21	47	50	51	17
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			15	1	7	5,29	6
	Deposits of Local Funds			...	3,07,55	3,00,00	3,28,00	3,20,00
	Departmental and Judicial Deposits—Civil Deposits .			53	4,26,11	4,34,54	5,30,00	4,55,00
	Do. —Other Accounts.			23,81	43,19	39,74	42,75	41,92
	Advances repayable			(*a*) 90	20,36	17,00	19,37	20,00
	Permanent advances			(*a*) 3,17	5	4	5	4
	Accounts with Foreign Governments and Indian States			(*a*) 5	1	.....	...	...
	Accounts with the Government of Burma ...			...	54	30	30	50
	Accounts with the Reserve Bank			...	1,79	1,20	1,65	1,40
	Suspense Accounts			...	4,12,79	1,47,00	5,39,00	3,04,00
	Cheques and Bills			...	2,92,02	2,86,00	2,88,00	2,88,00
	Departmental and similar accounts			(*a*) 5	1,22	150	1,20	1,50
	Miscellaneous Government account			...	12,49	10,29	...	...
	R.—Loans and Advances by Provincial Government			(*c*) 29,59	12,81	15,91	12,18	13,80
	S.—Remittances.							
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General.			...	13,86,96	13,19,00	13,50,00	12,53,00
	Remittances by Bills			...	3,65,33	4,21,00	3,53,00	3,97,00
	Adjusting account between Central and Provincial Governments			...	3,88,55	4,03,00	1,62,00	1,54,00
	Inter-Provincial Suspense Account			...	25,49	16,00	22,00	15,00
	Total, Debt Heads ...			6,19,68	38,30,21	36,79,18	38,02,99	35,03,44
	Total, Capital and Debt Heads ...			6,37,87	38,43,38	36,93,31	38,15,77	35,10,68
	Total, Disbursements ...			18,38,94	50,57,69	49,58,62	51,20,90	47,94,31
	Closing Balance ...			1,47,44	†71,47	‡69,19	54 72§	89,13‖
	Grand Total ...			19,86,38	51,29,16	50,27,81	51,75,62	48,83,44

(*a*) Represents adjustments in connection with the scheme of decentralisation of balances.

(*b*) Includes 4,02,06 representing the adjustments on account of the cancellation of debt in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref., dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937.

(*c*) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances.

† This is exclusive of (*a*) 74,72 on account of investment of b lances in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*d*) about 10 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (*a*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, and (*c*) about 9 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (*a*) 74,72 on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*d*) about 14 lakhs of Provincial Road Fund invested in treasury bills.

‖ This is exclusive of (*a* about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*c*) about 11 lakhs of Provincial Road Fund invested in treasury bills.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1939-40 Budget Estimates.			Expenditure up to 31st March 1938.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1938-39.	1939-40.	
1	2	3	4	5	6	7	8
Irrigation Works ...	36,77†	16	36,93*	34,32	79	1,17	65
Bombay Development Scheme ...	7,23,06‡	...	7,23,06‡	6,13,09	4,91†	1,91†	1,03,15†‡
Other Works ...	5,68	85	6,53	1,76	49	1,09	3,19
Total ...	7,65,51	1,01	7,66,52	6,49,17	6,19	4,17	1,06,99

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions ".

* This does not include the cost of drainage schemes in Sugar Factory areas, as the expenditure incurred or to be incurred on these schemes is to be recouped from the companies.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ For details *vide* paragraph 250. These figures will undergo a reduction of 4,77 in consequence of the decision of Government to open revenue accounts of the Back Bay Reclamation scheme with effect from the year 1939-40.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Total outstanding on 1st April 1938.	To be borrowed in 1938-39.	To be repaid in 1938-39.	Total outstanding on 31st March 1939.	To be borrowed in 1939-40.	To be repaid in 1939-40.	Total outstanding on 31st March 1940.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(a) Government share ...	18,15,34	.....	12,32	18,03,02	.....	12,93	17,90,09
(b) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust ...	4,05,92	.....	4,29	4,01,63	.....	4,44	3,97,19
Total, Consolidated Debt ...	22,21,26	.....	16,61	22,04,65	.....	17,37	21,87,28
II. Floating Debt—							
(a) Treasury Bills... ...	.....	.....	.....	.....	50,00	50,00	.....
(b) Other Floating Loans ...	.....	20,00	20,00	.....	40,00	40,00	.....
Total, Floating Debt ...	.....	20,00	20,00	.....	90,00	90,00	.....
III. Loans to Bombay Municipal Corporation ...	10,18,60	.....	43,52	9,75,08	.....	44,95	9,30,13
Total ...	32,39,86	20,00	80,13	31,79,73	90,00	1,52,32	31,17,41
Net debt on Government account (i.e. items I (a) and II).	18,15,34	20,00	32,32	18,03,02	90,00	1,02,93	17,90,09

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1938 amounted to 3,49,41 and are expected to amount to 3,67,01 on 1st April 1939. These obligations will have to be met sometime in future, but at present the accumulations are in excess of withdrawals (*see* paragraphs 263-265).

The figures do not also take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1938 to 1,46,06.

In addition a small sum of 1,80 on account of the B. D. Loan, 1920, was still lying unclaimed on 1st April 1938 (*see* paragraph 259).

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of rupees)

	Budget estimate, 1938-39.			Revised estimate, 1938-39.			Budget estimate, 1939-40.		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,66,10	60,13	2,26,23	1,65,44	60,13	2,25,57	1,62,76	62,32	2,25,08
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	64,92	47,81	1,12,73	64,92	47,81	1,12,73	62,61	49,39	1,12,00
Net debt charges borne by provincial revenues	1,01,18	12,32	1,13,50	1,00,52	12,32	1,12,84	1,00,15	12,93	1,13,08

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1939-40 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[Figures in thousands of rupees.]

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Minister for Revenue.	Land Revenue	7, Land Revenue	60,37
2	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Provincial Excise	8, Provincial Excise	34,16
3	Hon'ble the Minister for Revenue.	Stamps	9, Stamps	1,98
4	Do. ...	Forest	10, Forest	23,28
5	Do. ...	Registration	11, Registration	5,45
6	Hon'ble the Minister for Home Department (and Legal).	Charges on account of Motor Vehicles Acts.	12, Charges on account of Motor Vehicles Acts.	2,70
7	Hon'ble the Minister for Revenue.	Other Taxes and Duties	13, Other Taxes and Duties	11,49
8	Hon'ble the Minister for Public Works.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses," "18—Other revenue expenditure financed from ordinary revenues," and "19—Construction of Irrigation etc. Works".	26,22
9	Hon'ble the Minister for Finance, Rural Development and Agriculture.	General Administration	25, General Administration ...	61,63
10	Hon'ble the Minister for Home Department (and Legal).	Administration of Justice	27, Administration of Justice ...	46,49
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	15,05
12	Do. ...	Police	29, Police	1,34,08
13	Hon'ble the Minister for Revenue.	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Prime Minister.	Scientific Departments	36, Scientific Departments	95
15	Do. ...	Education	37, Education	1,96,60
16	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Medical Services	38, Medical	43,48
17	Do. ...	Public Health	39, Public Health	30,07
18	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Agriculture	40, Agriculture	12,14
19	Do. ...	Veterinary Services	41, Veterinary	4,12
20	Do. ...	Co-operation	42, Co-operation	17,11
21	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Industries	43, Industries	13,14
22	Hon'ble the Prime Minister.	Miscellaneous Departments	47, Miscellaneous Departments ...	9,84

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
23	Hon'ble the Minister for Public Works.	Civil Works	50, Civil Works	1,22,15 (a)
24	Do. ...	Bombay Development Scheme	52, Bombay Development Scheme ...	9,38
25	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	90,03
26	Do. ...	Commutation of pensions financed from ordinary revenues.	55A, Commutation of pensions financed from ordinary revenues.	3
27	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Stationery and Printing	56, Stationery and Printing ...	14,07
28	Do. ...	Miscellaneous	57, Miscellaneous	13,85
29	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Extraordinary Charges	63, Extraordinary Charges	71
			Total ...	10,00,58
		B.—Expenditure charged to Capital.		
30	Hon'ble the Minister for Public Works.	Irrigation	68, Construction of Irrigation, etc. Works...	66
31	Hon'ble the Minister of Health (Medical Public Health and Excise).	Public Health	70, Capital Outlay on improvement of Public Health.	1,C5
32	Hon'ble the Minister for Public Works.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	93
33	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	3,36
			Total ...	*6,00*
		C.—Expenditure under Debt, Deposits and Remittance Heads.		
34	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Advances repayable	Advances repayable	3,61
35	Do. ...	Loans and Advances bearing interest ...	Loans and Advances by Provincial Government.	13,80
			Total ...	17,41

(*a*) This demand is made up as shown below :—

50, Civil Works			1,17,30
XVII—*Deduct*—Working Expenses—			
Establishment	2,40	2,49	
Tools and Plant	9		
18, Other Revenue Expenditure—			
Establishment	46	50	
Tools and Plant	4		
52, Bombay Development Scheme—			
Establishment	1,34	1,44	
Tools and Plant	10		
68, Construction of Irrigation, etc. Works—			
Establishment	39	42	
Tools and Plant	3		
			1,22,15

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil udget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	B estimate, 1939-40.
Share of taxes on income	25,00	25,00	30,00	32,20

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payble in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. But during the first period of 5 years, the whole of such prescribed percentage or such amount as together with any contributions towards general revenues from the Railways will bring the Central Government's share in the divisible total up to 13 crores, whichever is less, is to be retained by the Central Government. The revised estimate of the current year is higher than the budget estimate because the final accounts for 1937-38 revealed that a further 7,84 was due to this Government for that year, counterbalanced by a small decrease in the revised estimate of the distributable surplus for the current year. Next year's estimate takes into account the probable increase in Income Tax receipts as a result of the new Income Tax Bill.

V, Salt.

Page 13, Civil Budget Estimates.	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Share of net proceeds assigned to Provinces ..	2	1	1	..

2. The Salt (Additional Import Duty) Act, 1931, was in force up to April 30, 1938. The share of the net proceeds creditable to this Government is adjusted according to the calendar year. The amount of 1 which has been credited has been taken into account in the budget and revised estimates of the current year. As the Act has ceased to be in force, no provision has been made in next year's estimates.

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VII and 7, Land Revenue.

Revenue.

Pages 13-14 Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Ordinary Revenue	3,20,94	3,40,00	3,46,00	3,40,00
(2) Sale proceeds of waste lands and redemption of land tax	1,85	1,75	1,43	1,75
(3) Recoveries on account of survey and settlement charges	2,01	2,16	2,00	2,00
(4) Recoveries of overpayments	5	6	5	5
(5) Collection of payments for services rendered ..	59	42	60	50
(6) Miscellaneous	4,60	4,75	4,10	4,35
	3,30,04	3,49,14	3,54,18	3,48,65
Deduct—Portion of Land Revenue due to Irrigation ..	—5,66	—5,98	—5,95	—6,32
Total, Land Revenue ..	3,24,38	3,43,16	3,48,23	3,42,33
Deduct—Refunds ..	—4,73	—3,32	—3,13	—3,70
Total ..	3,19,65	3,39,84	3,45,10	3,38,63

Expenditure.

Pages 53-65, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Charges of Administration	18,50	25,43	24,79	26,11
(2) Survey, Settlement and Record Operations ..	1,00	1,01	99	96
(3) Land Records	12,49	25,14	25,14	25,15
(4) Assignments and Compensations	14,52	13,95	14,63	14,09
(5) Charges in England	31	25	33	32
Total ..	46,82	65,78	65,88	66,63
Charged ..	*15,15*	*5,64*	*6,22*	*6,26*
Voted ..	31,67	60,14	59,66	60,37

Revenue.

3. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase in the revised estimate compared with the budget estimate of the current year is due to the generally satisfactory agricultural conditions in the Province after making allowance for rebates granted on account of the slump in prices. The next year's estimate is based on the assumption that the season will be a normal one.

4. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

5. *Recoveries on account of survey and settlement charges.*—The decrease in the revised estimate of the current year and the budget estimate of next year is due to smaller recoveries on account of the cost of boundary marks recoverable from landholders.

6. *Deduct—Portion of land revenue due to Irrigation.*—Up to now the net revenue after deducting the cost of collection in the Civil Department was passed on to the irrigation heads. With effect from next year the gross revenue will be passed on to the irrigation heads, the credit for the cost of collection in the Civil Department being taken by deduct entry under " 25-General Administration —District Administration ".

7. *Refunds.*—The increase in the budget estimate of next year compared with the current year's estimates is due to the provision for refunds of non-agricultural assessments in Vile Parle and Juhu.

Expenditure.

8. *Charges of Administration.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to a surrender of 40 in the provision for acquisition and improvement of land for village sites and other economies in contingent expenditure. The increase in the budget estimate of next year compared with that of the current year is under " Pay of Officers " owing to the appointment of a senior officer as the Collector of Bombay and under " Contingencies " mainly due to (*a*) larger provisions for acquisition and improvement of land for village sites and construction and repairs to chavdis and (*b*) an additional provision for conservancy of certain foreshores in Bombay City.

9. *Survey, Settlement and Record Operations.*—The decrease in next year's estimate compared with the current year's estimate is mainly due to smaller provision under " Pay of Establishment " due to the abolition of a post of Assistant Manager at the Government Photozinco Press.

10. *Assignments and Compensations.*—The increase in the revised estimate compared with the budget estimate of the current year is due partly to the insufficiency of sanctioned provision and partly to the payment of past arrears. The next year's provision is based on normal requirements.

11. *Charges in England.*—The increase in the revised estimate compared with the budget estimate of the current year is under " Leave salaries and deputation pay " due to an officer having proceeded on leave to the United Kingdom, for which no provision was made in the current year's budget. The increase in next year's estimate is due to a larger provision made for the stores of the Government Photozinco Press next year.

VIII and 8, Provincial Excise.

Revenue.

Pages 15-18, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Country spirits	1,56,17	1,59,00	1,41,00	1,33,72
Country fermented liquor	67,69	69,37	63,00	62,95
Malt liquors	5	6	6	5
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	27,72	25,94	25,93	25,30
Receipts from commercial spirits, including denatured spirits and medicated wines ..	3,55	3,40	3,40	3,37
Opium	18,70	20,38	20,67	18,65
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,42	2,24	2,24	2,33
Hemp and other drugs	19,05	19,89	18,33	17,41
Receipts from distilleries	28,39	27,33	26,77	25,43
Fines, confiscations and miscellaneous ..	88	80	1,56	1,00
Recoveries of overpayments	2	..	1	..
Collection of payments for services rendered ..	12	12	3	2
Receipts in England	..	..	1	..
Lump reduction	..	—27,40	..	..
Total ..	3,24,76	3,01,13	3,03,01	2,90,23
Deduct—Refunds ..	—3,03	—3,13	—3,26	—3,13
Total ..	3,21,73	2,98,00	2,99,75	2,87,10

Expenditure.

Pages 66-73, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Superintendence	1,22	1,24	1,48	1,36
District charges	15,33	17,89	18,18	18,16
Distilleries	10,91	11,76	11,32	10,99
Cost of opium supplied to Provincial Excise Department	3,54	3,47	3,36	3,38
Compensations	8,09	6,89	6,67	5,17
Charges in England	5	2	12	18
Works	1	..	18	..
Total ..	39,15	41,27	41,31	39,24
Charged ..	*6,94*	*7,22*	*6,71*	*5,08*
Voted ..	32,21	34,05	34,60	34,16

Revenue.

12. *Country spirits, Country fermented liquor, Hemp and other drugs and Receipts from distilleries.*—As details of the prohibition measures to be adopted in the current year were under consideration, the estimated loss of revenue amounting to Rs. 27·4 lakhs on their account was shown in lump in the budget estimates of the current year. The budget estimates shown under the various minor heads, therefore, represented the receipts that would have accrued if the prohibition measures were not introduced. These measures mainly affected the four heads (*i*) Country spirits (*ii*) Country fermented liquor (*iii*) Hemp and other drugs and (*iv*) Receipts from distilleries. The decrease in the revised estimate of the current year and the budget estimate of next year under these heads is mainly due to the effect of the prohibition measures. The decrease is accentuated in next year's budget owing to the fact that some of the prohibition measures which were introduced late in the current year will be in operation for the whole of the next year.

13. *Opium.*—The rise in the revised estimate of the current year is due to an increase in the current year's license fees and the decrease in the next year's budget is due to prohibition measures.

14. *Fines, confiscations and miscellaneous.*—The increase in the revised estimate of the current year and the budget estimate of next year is due to the inclusion of receipts from dry areas and from the departmentally managed shops in the prohibition areas.

Expenditure.

15. *Superintendence.*—The increase in the revised estimate of the current year and the budget estimate of next year is mainly due to—

(1) the promotion of the Commissioner of Excise to the rank of a first grade Commissioner,

(2) discontinuance of the contribution from the Government of India on account of supervision charges of the Commissioner in connection with the matches and sugar excise duty work and

(3) employment of additional establishment in the office of the Commissioner of Excise.

16. *District charges.*—The increase in the revised estimate of the current year is due to the employment of additional establishment in the Bardoli prohibition area and the Ahmedabad dry area and the anticipated increase in expenditure under prohibition propaganda contingencies. The increase in next year's estimate is due to the employment of the additional establishment in the Bardoli prohibition area and the Ahmedabad dry area for the whole of next year partly counterbalanced by less provision on " Prohibition Propaganda ".

17. *Distilleries.*—The decrease in the revised estimate compared with the current year's budget is mainly due to the reduction in the allotment to the depreciation reserve of the Nasik Distillery from Rs. 95,000 to Rs. 20,000 and non-utilisation of the provision of Rs. 5,000 for fire insurance at the Nasik Distillery counterbalanced by anticipated excesses under other items of contingencies at the Nasik, Dhadgaon and Chowka distilleries. Next year's budget estimate is smaller than the current year's revised estimate because less expenditure is expected on contingencies of the Dhadgaon and Nasik Distilleries.

18. *Compensation.*—The decrease in the current year's revised estimate compared with the current year's budget is due to the anticipation of less expenditure under " Surplus amount payable to certain States in respect of their Abkari and Hemp drug leases ". The decrease in next year's estimate is mainly due to the elimination of the provision for a contribution of Rs. 1,43,750 to the Bombay Municipality.

19. *Charges in England.*—The increase in the current year's revised estimate is mainly under " leave salaries and deputation pay " due to more officers having proceeded on leave. The increase in next year's estimate is due to the provision made on account of the leave salary of the Commissioner of Excise.

20. *Works.*—The revised estimate of the current year includes expenditure anticipated on the construction of certain minor works at distilleries for which no provision was made in the current year's budget estimate.

IX and 9, Stamps.

Revenue.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate 1938–39.	Budget estimate, 1939–40.
A—Non-Judicial.				
Stamp duties on bills of exchange, cheques and other commercial documents.	25,87	22,96	20,20	19,57
Sale of other non-judicial stamps	52,63	48,62	50,86	53,13
Duty on impressing documents	4,08	2,63	3,44	2,89
Fines and Penalties	28	20	20	20
Miscellaneous	26	44	36	44
Refunds	—69	—67	—68	—67
Total ..	82,43	74,18	74,38	75,56
B—Judicial.				
Court Fees—				
Court Fees realised in stamps	73,46	72,10	69,20	69,00
Refunds	—97	—84	—85	—84
Fines and Penalties	....	5	3	3
Miscellaneous	....	1	....	1
	72,49	71,32	68,38	68,20
Total ..	1,54,92	1,45,50	1,42,76	1,43,76

Pages 19-20, Civil Budget Estimates.

Expenditure.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
A—Non-Judicial.				
Superintendence	36	35	35	34
Sale of Stamps	64	63	63	65
Cost of Stamps supplied from Central Stamp Stores ..	22	21	22	21
	1,22	1,19	1,20	1,20
B—Judicial.				
Superintendence	31	34	34	33
Sale of Stamps	36	35	35	37
Cost of Stamps supplied from Central Stamp Stores ..	8	9	8	8
	75	78	77	78
Total—Voted ..	1,97	1,97	1,97	1,98

Pages 74-75, Civil Budget Estimates.

Revenue.

21. *A–Non-judicial.*—The increase in the next year's estimate compared with the current year's budget and revised is mainly due to additional taxation. It is partially counterbalanced by a decrease of 24 on account of fees in stamps under the Petroleum and Explosives Acts which are first credited to the central revenues but subsequently credited to provincial revenues by adjustment under "L-Miscellaneous Adjustments between Central and Provincial Governments".

22. *B–Judicial.*—The decrease in the revised estimate for the current year and the budget of the ensuing year compared with the budget estimate of the current year is mainly due to the fall in the receipts from court fees realised in stamps.

X and 10, Forest.

Revenue.

Pages 21-22, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Timber and other produce removed from the forests by Government agency	10,43	10,46	10,46	10,00
Timber and other produce removed from the forests by consumers or purchasers ..	32,08	27,12	28,49	28,70
Drift and waif wood and confiscated forest produce	2	2	2	2
Revenue from forests not managed by Government	12	13	11	11
Miscellaneous	2,88	2,76	3,27	2,83
Total ..	45,53	40,49	42,35	41,66
Deduct—Refunds	—2,38	—11	—23	—12
Total ..	43,15	40,38	42,12	41,54

Expenditure.

Pages 76-80, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
General Direction	84	82	83	80
Conservancy and works	6,51	6,70	7,03	7,42
Establishments	18,55	17,89	18,04	17,70
Interest on capital outlay	33	33	33	33
Charges in England	1,04	1,28	1,06	1,07
Loss or gain by exchange	—1	..	1	..
Total ..	27,26	27,02	27,30	27,32
Charged	*4,61*	*4,46*	*4,29*	*4,04*
Voted	22,65	22,56	23,01	23,28

Revenue.

23. *Timber and other produce removed from the forests by Government agency.*—The decrease in the ensuing year's estimate, compared with the current year's revised estimate, is mainly due to the discontinuance of the departmental working of coupes and compartments in the East Kanara division and to the reduction in the indent for sleepers by the M. & S. M. Railway.

24. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised over the current year's budget estimate is due to better prices realised for coupes and compartments in the Northern and Southern Circles and to the recovery of outstandings in the East Kanara division. Next year's estimate shows an increase over the current year's revised estimate due mainly to better prices expected for coupes in the East Thana and the Panch Mahals divisions and also in the Southern Circle.

25. *Miscellaneous.*—The increase in the revised over the current year's budget estimate is partly due to the adjustment of part of the earnings of the Alnawar and Dandeli Railway pertaining to 1937-38 and partly to the levy of fines on contractors for illicit cutting of reserved trees. Next year's estimate shows a decrease in comparison with the current year's revised estimate which is mainly due to the disforestment of some plots under in-forest cultivation in the Panch Mahals division.

26. *Refunds.*—The increase in the revised over the current year's budget estimate is due to the refund of grazing fees recovered last year before orders sanctioning their abolition were issued.

Expenditure.

27. *Conservancy and Works.*—The increase in the current year's revised over the budget estimate is due to (1) thinning, etc., to be carried out in certain old coupes, extensive overhauling of tractors and skidding machinery, payment of stores ordered in 1937-38, etc., (2) payment of certain khoti and other bills pertaining to last year, (3) cost of effective measures against fires in the important high forest areas and (4) urgent repairs to certain roads and buildings. The further increase in next year's estimate is due to the increase in the rates of wages paid to labourers employed by the Forest Department on regeneration and fire protection, to the inclusion of provision for departmental working of a compartment in Kanara W. D., and to more consumable stores being required for skidding works and the sawmill in the Southern Circle.

28. *Establishments.*—The increase in the current year's revised over the budget estimate is mainly due to the disbursement of more leave salary than expected. Next year's estimate shows a decrease owing to the reduction in the number of appointments in the Indian Forest Service on the retirement of one officer, his place being filled by the appointment of an officer in Bombay Forest Service, Class I, deputation of an Indian Forest Service Officer to the Government of India, deputation of a Class I officer as Forestry Instructor at the Agricultural College, Poona, and two vacancies in the Bombay Forest Service having been kept unfilled.

29. *Charges in England.*—The decrease in the current year's revised and next year's estimate, compared with the current year's budget estimate, is due to fewer officers proceeding on leave out of India.

XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Fees for registering documents	14,82	14,59	14,00	14,04
Fees for copies of registered documents ..	31	32	31	30
Miscellaneous	14	14	14	14
Total ..	15,27	15,05	14,45	14,48
Deduct—Refunds	—2	—2	—3	—3
Total ..	15,25	15,03	14,42	14,45

Expenditure.

Pages 81-82, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Superintendence	35	34	35	35
District charges	5,16	5,06	5,13	5,10
Charges in England	17	21	5	..
Total—Voted ..	5,68	5,61	5,53	5,45

Revenue.

30. The decrease of 61 in the current year's revised estimate as compared with the budget estimate is due to general economic depression.

Expenditure.

31. *District charges.*—The increase in the current year's revised over the budget estimate is mainly due to the increase in expenditure on service postage and telegrams and to the purchase of photo stores in India instead of in England. The increase is partly counterbalanced by a decrease in expenditure under pay of establishment due to the employment of staff on lower scales of pay in place of senior members retired and to the abolition of 9 posts of clerks on account of the extension of the photo-copying system to eleven more offices.

32. *Charges in England.*—The decrease in the current year's revised estimate, compared with the budget estimate, is due to the transfer of 16 from this minor head to the minor head "District charges" owing to the introduction of the system of making purchases of photo stores in India. As these stores will be purchased in future in India no provision has been made for the next year under this minor head.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts under the Indian Motor Vehicles Act ..	4,16	3,78	4,10	4,22
Receipts under the Provincial Motor Vehicles Taxation Act	39,96	38,22	40,00	39,50
Total ..	44,12	42,00	44,10	43,72
Deduct—Refunds ..	—43	—51	—43	—42
Total ..	43,69	41,49	43,67	43,30

Expenditure.

Pages 83-86, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Charges of collection	1,18	1,41	1,39	1,50
Inspection of Motor Vehicles	1,04	1,13	1,11	1,32
Compensation to Local bodies, etc.	7,37	7,39	7,39	7,48
Other charges	9,13	8,15	10,01	9,57
Charges in England	8	12	25	8
Total ..	18,80	18,20	20,15	19,95
Charged ..	*16,69*	*15,78*	*17,76*	*17,25*
Voted ..	2,11	2,42	2,39	2,70

Revenue.

33. *Receipts under the Indian Motor Vehicles Act and Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate of the current year and budget estimate for 1939–40 compared with the budget estimate of the current year is mainly due to the increase in the number of motor vehicles.

Expenditure.

34. *Charges of collection.*—The increase in the estimate for next year compared with the budget and the revised estimates of the current year is due to the proposed hiring of railway and municipal weigh-bridges and the purchase of eight pairs of portable weighing machines for the purpose of assessment of motor vehicles tax and prevention of overloading.

35. *Inspection of Motor Vehicles.*—The increase in the budget estimate for 1939–40 compared with the budget and revised estimates of the current year is due to the debit on the expenditure side of the expenditure incurred on rule 22 of the Public Conveyances (Motor Vehicles) Rules, 1922, which was previously debited direct to the receipt side.

36. *Compensation to local bodies.*—Provision is made under this head for payment of compensation to local bodies for the abolition of tolls under section 9 (1) (*a*) of the Bombay Motor Vehicles Tax Act, 1935. The increase of 9 in next year's estimate is due to the fact that arrears of 1938-39 are to be paid to some municipalities next year.

37. *Other charges.*—Provision for the amount to be transferred to the Provincial Road Fund under section 9 (4) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection of the tax including overhead charges. The increase in the revised estimate of the current year and budget estimate of next year compared with the budget estimate of the current year is due to the anticipated increase in receipts from the Motor Vehicles Tax.

38. *Charges in England.*—The increase in the revised over the budget estimate of the current year is mainly due to more expenditure incurred on leave salary as more officers went on leave than anticipated.

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XIII and 13, Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

—	Actuals 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	21,44	21,53	23,70	23,35
Receipts from Electricity Duties	12,07	15,39	16,39	17,00
Receipts from Tobacco Duties	19,73	20,01	21,08	22,07
Total ..	53,24	56,93	61,17	62,42

Expenditure.

Pages 87-88, Civil Budget Estimates.

—	Actuals 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Collection charges	24	24	26	26
Charges under the Electricity Acts	13	14	14	17
Charges in connection with Tobacco Duties	17,68	12,01	13,36	11,06
Total—Voted ..	18,05	12,39	13,76	11,49

Revenue.

39. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—The increase of 2,17 in the revised estimate compared with the budget estimate of the current year is mainly due to (*i*) the anticipated increase of 44 under " Entertainment tax " due to better attendance at places of entertainment, the opening of two new cinemas and an extra race meeting and the Gymkhana Hunt meeting and (*ii*) additional receipts to the extent of 1,70 expected under " Betting Tax " due to an increase in the number of Book-makers and to better backing by the public with book-makers.

40. *Receipts from Electricity Duties.*—The increase of 1,00 in the revised estimate of the current year and of 1,61 in the estimate of next year over the budget estimate of the current year is due to increased consumption of electricity.

41. *Receipts from Tobacco Duties.*—The increase of 1,07 in the revised estimate of the current year and of 2,06 in the budget estimate of next year compared with the budget estimate of the current year is due to (*i*) enhanced rates of license fees and to a rise in the consumption of tobacco in the City of Bombay, and (*ii*) more receipts anticipated under the Bombay (District) Tobacco Act during next year. As the tax was introduced late in the year in certain urban areas the full effect of the tax will not be felt until next year.

Expenditure.

42. *Charges in connection with Tobacco Duties.*—Provision on account of (*i*) grant-in-aid payable to the Bombay Municipality out of the receipts realised under the Tobacco Duty (Town of Bombay) Amendment Act, 1932 and (*ii*) charges of collection is made under this head. Upto 1937–38, the Bombay Municipality was paid a grant equal to the net proceeds from the Tobacco Duty. The grant was fixed after taking into account the gross receipts provided on the receipt

side and the arrears of past years and deducting therefrom refunds and collection charges. The current year's budget estimate of 10,90 for the grant was fixed on this basis after making a cut of 5 lakhs from the net amount payable to the Municipality. It has now been decided by Government to change this basis and to pay in lump a fixed amount of 12,00 to the Municipality on this account during the current year irrespective of the gross receipts realised from the Tobacco Duty and the arrears of past years. The increase in the revised estimate compared with the budget estimate of the current year is due to this additional payment and to the employment of additional establishment in connection with tobacco work in the sales tax areas. The decrease in next year's budget estimate compared with the revised estimate of the current year is due to no provision being made for additional establishment and to a reduced provision of 9,88 being made for the grant to the Bombay Municipality as a result of the decision that in future grants will be made exclusively to the account of the Improvement Trust just sufficient to cover the deficit in the Improvement Trust budget subject to the condition that the grant will not exceed three-fourths of the net realisations by Government from the Tobacco Duty or Rs. 10 lakhs whichever is less. The limit of Rs. 10 lakhs has been fixed because the deficit in the next year's Improvement Trust budget is less than Rs. 10 lakhs and as the financial position of the Trust has been progressively improving, the deficit in its budget in future is not likely to exceed that amount.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

43. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual works, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

44. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

45. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

46. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, e.g., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as " sum-at-charge ".

47. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

48. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., the sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive", otherwise it is treated as " Unproductive ". If any work for which a capital account is kept, which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

49. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 68 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head " 19-A—Financed from Famine Relief Fund " and " B—Financed

from ordinary Revenues " according to the source from which funds are provided. The head " 19 ", is therefore, purely a transfer head. The net total of the major head " 68 ", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

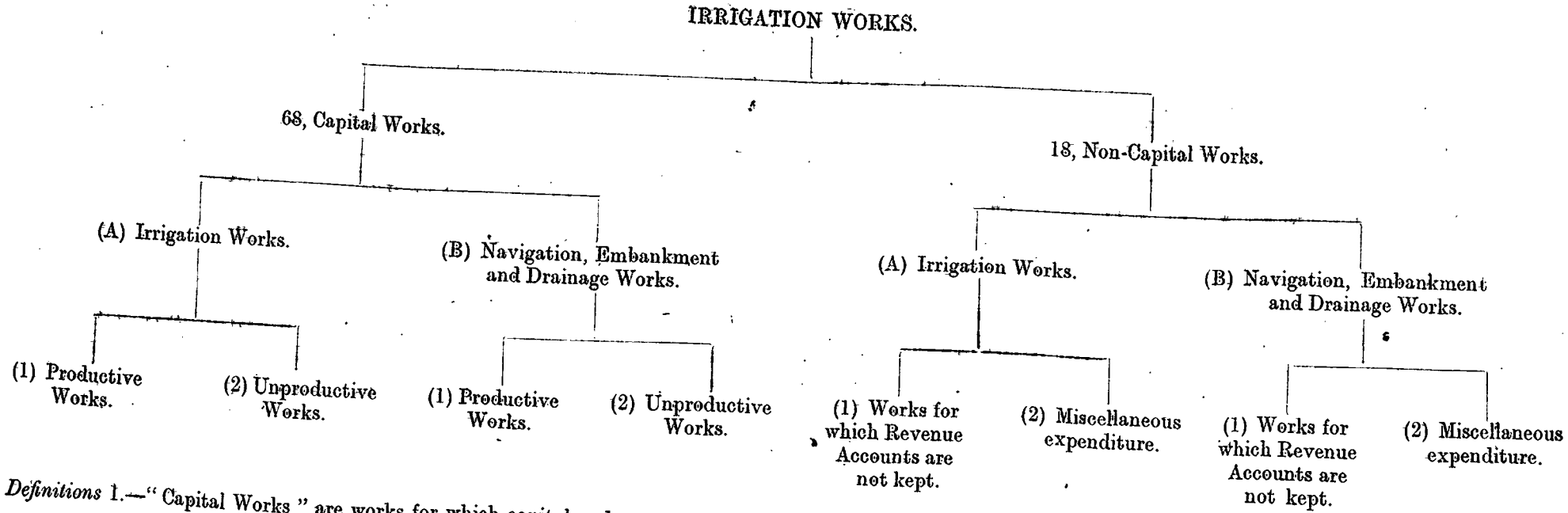
50. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

51. In the budget estimates of revenue for Irrigation Works under the above mentioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated NET revenue, as the essential matter financial is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

52. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is the " refunds of revenue ".

53. The interest on capital expenditure met from ordinary revenues is shown under the head " 17—Interest on works for which Capital Accounts are kept ".

54. With reference to the second division of irrigation works, viz., works for which capital accounts are not kept, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head "XVIII") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate ma or head " 18 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.


IRRIGATION WORKS.
68, Capital Works.
18, Non-Capital Works.
(A) Irrigation Works.
(B) Navigation, Embankment and Drainage Works.
(A) Irrigation Works.
(B) Navigation, Embankment and Drainage Works.
(1) Productive Works.
(2) Unproductive Works.
(1) Productive Works.
(2) Unproductive Works.
(1) Works for which Revenue Accounts are not kept.
(2) Miscellaneous expenditure.
(1) Works for which Revenue Accounts are not kept.
(2) Miscellaneous expenditure.

Definitions 1.—"Capital Works" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

55. Cultivation in this Province depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in operation.

56. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

57. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

58. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

59. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

60. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

61. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

62. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as "Wilson Dam."

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

Work under Construction.

63. The project for remodelling the Nira Left Bank Canal is the only important scheme under construction at present. The scheme will enable the irrigation of an additional area of 19,000 acres. It is expected to be completed by the end of 1940-41.

64. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1937-38 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1937-38.

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Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.										
	1935–36	1882–83	1881–82	16,363	555	16,918	..	16,918	..	1,310	1,310
1	Gadikeri Tank 1936–37	1882–83	1881–82	16,363	555	16,918	..	16,918	..	1,833	1,833
	1937–38	1882–83	1881–82	16,363	555	16,918	..	16,918	..	2,062	2,062
	1935–36	1882–83	1881–82	30,185	3,319	33,504	..	33,504	32	2,037	2,069
2	Mavinkop Tank. 1936–37	1882–83	1881–82	30,185	3,319	33,504	..	33,504	40	2,045	2,085
	1937–38	1882–83	1881–82	30,185	3,319	33,504	154	33,658	49	1,843	1,892
	1935–36	1872–73	1890–91	12,28,117	1,12,269	13,40,386	2,24,148	15,64,534	1,33,378	..	1,33,378
3	Ekruk Tank.. 1936–37	1872–73	1890–91	12,28,117	1,12,269	13,40,386	1,35,167	14,75,553	1,48,884	..	1,48,884
	1937–38	1872–73	1890–91	12,28,117	1,12,269	13,40,386	41,010	13,81,396	1,53,095	..	1,53,095
	1935–36	1922–23	1921–22	1,00,739	6,808	1,07,547	..	1,07,547	3,288	6,081	9,369
4	Shahada Channel. 1936–37	1922–23	1921–22	1,00,739	6,808	1,07,547	..	1,07,547	8,843	6,081	14,924
	1937–38	1922–23	1921–22	1,00,739	6,808	1,07,547	..	1,07,547	5,372	6,081	11,453
	Unproductive.										
	1935–36	1869–70	1877–78	40,812	4,778	45,590	1,27,929	1,73,519	1,286	..	1,286
5	Kasurdi Tank. 1936–37	1869–70	1877–78	40,812	4,778	45,590	1,29,120	1,74,710	1,117	..	1,117
	1937–38	1869–70	1877–78	40,812	4,778	45,590	1,30,167	1,75,757	1,337	..	1,337
	1935–36	1870–71	1882–83	53,803	3,639	57,442	1,23,529	1,80,971	3,543	..	3,543
6	Chikhli Canal. 1936–37	1870–71	1882–83	53,803	3,639	57,442	1,23,103	1,80,545	3,704	..	3,704
	1937–38	1870–71	1882–83	53,803	3,639	57,442	1,23,558	1,81,000	2,769	..	2,769
	1935–36	1873–74	1883–84	12,43,648	75,081	13,18,729	13,47,311	26,66,040	1,35,460	1,807	1,37,267
7	Hathmati and Khari Cut Canals. 1936–37	1873–74	1883–84	12,43,648	75,081	13,18,729	13,91,341	27,10,070	36,755	314	37,069
	1937–38	1873–74	1883–84	12,43,648	75,081	13,18,729	13,65,322	26,84,051	1,04,575	755	1,05,330
	1935–36	1880–81	1884–85	60,847	3,133	63,980	1,22,954	1,86,934	—3	916	913
8	Dambal Tank. 1936–37	1880–81	1884–85	60,847	3,133	63,980	1,51,451	2,15,431	1,745	916	2,661
	1937–38	1880–81	1884–85	60,847	3,133	63,980	1,60,913	2,24,910	1,090	916	2,006
	1935–36	1884–85	1885–86	78,354	3,038	81,392	1,80,251	2,61,643	660	..	660
9	Medleri Tank. 1936–37	1884–85	1885–86	78,354	3,038	81,392	1,82,818	2,64,210	664	..	664
	1937–38	1884–85	1885–86	78,354	3,038	81,392	1,85,282	2,66,674	789	..	789

*Interest is calculated as follows :—
1935–36 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 5·07 per cent. on the subsequent outlay.
1936–37 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 4·98 per cent. on the subsequent outlay.
1937–38 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 4·90 per cent. on the subsequent outlay.

capital accounts are kept, for the triennium ending 1937-38.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
1,654	—344	544	....	888	....	4	418	418
321	1,512	544	968	....	8·94	4	418	418
336	1,726	544	1,182	....	10·20	4	418	304
349	1,720	1,004	716	....	5·13	4	617	575
1,186	899	1,004	....	105	2·68	4	617	479
1,742	150	1,004	....	854	0·41	4	617	490
19,350	1,14,028	40,837	73,191	....	7·28	4	16,941	3,116
19,066	1,29,818	40,837	88,981	....	8·80	4	16,941	4,318
18,101	1,34,994	40,837	94,157	....	9·77	4	16,941	4,217
5,229	4,070	4,044	26	....	3·78	5	2,400	1,659
5,764	9,160	4,008	5,152	....	8·52	5	2,400	1,976
7,095	4,358	3,976	382	....	4·05	5	2,400	1,981
1,086	200	1,357	....	1,157	0·12	4	150	29
951	166	1,357	....	1,191	0·09	4	150	19
1,027	310	1,357	....	1,047	0·18	4	150	22
1,265	2,278	1,789	489	....	1·26	4	1,478	407
1,489	2,215	1,789	426	....	1·23	4	1,478	353
1,266	1,503	1,789	....	286	0·83	4	1,478	279
38,719	98,548	41,400	57,148	....	3·70	4	24,000	7,625
39,701	—2,632	41,398	....	44,030	....	4	24,000	129
37,915	67,415	41,396	26,019	....	2·51	4	24,000	19,983
40,612	—39,699	2,023	....	41,722	....	4	1,000	408
29,135	—26,474	2,023	....	28,497	....	4	1,000	444
9,462	—7,456	2,023	....	9,479	....	4	1,000	475
688	—28	2,605	....	2,633	....	4	600	56
626	38	2,605	....	2,567	0·01	4	600	44
648	141	2,605	....	2,464	0·05	4	600	46

Serial No.	Name of work.		Date when the system first came in to operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
10	Hartala Tank.	1935-36 ..	1872-73..	1886-87..	47,948	25,434	73,382	91,364	1,64,746	646	..	646
		1936-37 ..	1872-73..	1886-87..	47,948	25,434	73,382	92,981	1,66,363	926	..	926
		1937-38 ..	1872-73..	1886-87..	47,948	25,434	73,382	95,249	1,68,631	225	..	225
11	Mhaswa Tank.	1935-36 ..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,88,124	4,27,080	722	..	722
		1936-37 ..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,92,087	4,31,043	1,665	..	1,665
		1937-38 ..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,95,443	4,34,399	2,276	..	2,276
12	Madag Tank..	1935-36 ..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	3,92,721	3,60,319	2,886	..	2,886
		1936-37 ..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	3,98,351	5,65,949	2,905	..	2,905
		1937-38 ..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,03,302	5,70,900	5,859	..	5,859
13	Asundi Tank..	1935-36 ..	1884-85..	1889-90..	60,741	14,254	74,995	1,23,131	1,98,126	1,412	710	2,122
		1936-37 ..	1884-85..	1889-90..	60,741	14,254	74,995	1,24,582	1,99,577	685	710	1,395
		1937-38 ..	1884-85..	1889-90..	60,741	14,254	74,995	1,26,582	2,01,577	96	710	806
14	Much kundi Tank.	1935-36 ..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	2,88,824	4,47,531	929	..	929
		1936-37 ..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	2,94,107	4,52,814	882	..	882
		1937-38 ..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	2,99,431	4,58,138	749	..	749
15	Bhadal wadi Tank.	1935-36 ..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	3,80,653	6,08,075	7,454	..	7,454
		1936-37 ..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	3,85,880	6,13,302	4,917	..	4,917
		1937-38 ..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	3,91,572	6,18,994	4,884	..	4,884
16	Bhatodi Tank.	1935-36 ..	1871-72..	1891-92..	3,52,685	27,022	3,79,707	7,87,739	11,67,446	4,821	2,151	6,972
		1936-37 ..	1871-72..	1891-92..	3,52,587	27,022	3,79,609	7,95,495	11,75,104	4,362	1,699	6,061
		1937-38 ..	1871-72..	1891-92..	3,52,587	27,022	3,79,609	8,04,798	11,84,407	3,816	1,435	5,251
17	Koregaon Tank.	1935-36 ..	1868-69..	1891-92..	37,923	1,266	39,189	1,04,231	1,43,420	2,354	..	2,354
		1936-37 ..	1868-69..	1891-92..	37,923	1,266	39,189	1,05,027	1,44,216	2,359	..	2,359
		1937-38 ..	1868-69..	1891-92..	37,923	1,266	39,189	1,08,086	1,47,295	165	..	165
18	Krishna Canal	1935-36 ..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,86,370	13,36,177	64,576	..	64,576
		1936-37 ..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,61,935	13,11,742	76,351	..	76,351
		1937-38 ..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,95,119	13,44,926	39,304	..	39,304
19	Upper Man River Works.	1935-36 ..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	9,69,272	14,08,558	2,606	..	2,606
		1936-37 ..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	9,93,294	14,32,580	5,317	..	5,317
		1937-38 ..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,06,981	14,46,267	4,799	..	4,799

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
959	−313	1,594	....	1,907	....	4	415	21
949	−23	1,594	....	1,617	....	4	415	21
899	−674	1,594	....	2,268	....	4	415	....
1,323	−601	4,282	....	4,883	....	4	1,700	6
1,346	319	4,282	....	3,963	0·07	4	1,700	51
1,350	926	4,282	....	3,356	0·21	4	1,700	218
1,329	1,557	5,362	....	3,805	0·28	4	1,345	503
3,173	−268	5,362	....	5,630	....	4	1,345	604
5,448	411	5,362	....	4,951	0·07	4	1,345	520
872	1,250	2,020	....	770	0·63	4	1,011	242
826	569	2,020	....	1,451	0·28	4	1,011	203
786	20	2,020	....	2,000	0·01	4	1,011	283
1,281	−352	4,663	....	5,015	....	4	750	32
1,502	−620	4,663	....	5,283	....	4	750	8
1,410	−661	4,663	....	5,324	....	4	750	15
3,916	3,538	7,087	....	3,549	0·58	4	2,000	723
3,057	1,860	7,087	....	5,227	0·30	4	2,000	1,198
3,489	1,395	7,087	....	5,692	0·22	4	2,000	1,470
2,760	4,212	11,727	....	7,515	0·36	4	12,124	685
2,092	3,969	11,725	....	7,756	0·34	4	12,124	676
2,832	2,419	11,722	....	3,303	0·20	4	12,124	584
1,739	615	1,261	....	646	0·43	4	1,050	458
1,894	465	1,261	....	796	0·32	4	1,050	63
1,963	−1,798	1,261	....	3,059	....	4	1,050	354
19,575	45,001	29,957	15,044	....	3·37	4	12,320	4,434
21,964	54,387	29,952	24,435	....	4·15	4	12,320	3,647
42,540	−3,236	29,948	....	33,184	....	4	12,320	4,339
5,522	−2,916	13,827	....	16,743	....	4	2,080	875
15,512	−10,195	13,827	....	24,022	....	4	2,080	849
4,650	149	13,827	....	13,678	0·01	4	2,080	1,076

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
20	Maini Tank ..	1935-36 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,43,668	13,39,998	5,310	..	5,310
		1936-37 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,54,516	13,50,846	9,563	..	9,563
		1937-38 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,69,113	13,65,443	5,046	..	5,046
21	Ashti Tank ..	1935-36 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,52,905	21,94,613	16,098	..	16,098
		1936-37 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,71,977	22,13,685	17,869	..	17,869
		1937-38 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,80,034	22,21,942	27,946	..	27,946
22	Rewari Canal ..	1935-36 ..	1865-66..	1892-93..	56,771	3,040	59,811	63,235	1,23,046	2,751	..	2,751
		1936-37 ..	1865-66..	1892-93..	56,771	3,040	59,811	64,033	1,23,844	3,240	..	3,240
		1937-38 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,273	1,25,084	2,816	..	2,816
23	Shirsuphal Tank.	1935-36 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,19,840	6,44,408	10,013	..	10,013
		1936-37 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,24,375	6,48,943	5,236	..	5,236
		1937-38 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,30,912	6,55,480	3,493	..	3,493
24	Lower Panjhra River Works.	1935-36 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,46,980	9,15,601	15,338	8,956	24,294
		1936-37 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,40,896	9,09,517	16,107	8,935	25,042
		1937-38 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,36,970	9,05,591	14,554	7,799	22,353
25	Yerla River Irrigation Works.	1935-36 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	14,79,872	22,61,380	11,876	..	11,876
		1936-37 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,02,566	22,84,074	13,819	..	13,819
		1937-38 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,13,202	22,94,710	24,772	..	24,772
26	Parsul Tank..	1935-36 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,07,987	5,22,982	2,479	..	2,479
		1936-37 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,14,866	5,29,861	1,805	..	1,805
		1937-38 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,19,735	5,34,730	3,399	..	3,399
27	Mutha Canal including Matoba Tank	1935-36 ..	1874-75..	1896-97..	66,71,934	2,98,219	69,70,153	33,71,424	1,03,41,577	4,13,562	73	4,13,635
		1936-37 ..	1874-75..	1896-97..	66,82,609	2,98,295	69,80,904	32,84,627	1,02,65,531	4,12,881	73	4,12,954
		1937-38 ..	1874-75..	1896-97..	67,02,667	2,98,436	70,01,103	32,91,144	1,02,92,247	3,25,570	73	3,25,643
28	Gokak Canal First Section and Storage Works.	1935-36 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,49,680	19,16,353	45,761	..	45,761
		1936-37 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,42,666	19,09,339	66,312	..	66,312
		1937-38 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,33,896	19,00,569	68,497	..	68,497

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,199	1,111	15,794	....	14,683	0·08	4	4,625	1,816
4,625	4,938	15,786	....	10,848	0·36	4	4,625	893
4,033	1,013	15,779	....	14,766	0·07	4	4,625	1,509
89,603	−73,505	25,450	....	98,955	....	4	11,780	2,222
11,496	6,373	25,445	....	19,072	0·29	4	11,780	3,767
10,185	17,761	25,441	....	7,680	0·50	4	11,780	3,751
3,269	−518	1,888	....	2,406	....	4	1,920	410
2,150	1,090	1,888	....	798	0·88	4	1,920	566
2,168	648	1,888	....	1,240	0·52	4	1,920	606
2,956	7,057	7,056	1	....	1·10	4	1,800	888
2,715	2,521	7,056	....	4,535	0·39	4	1,800	997
2,974	519	7,056	....	6,537	0·08	4	1,800	807
3,969	20,325	14,810	5,515	....	2·28	4	12,627	2,250
4,148	20,894	14,810	6,084	....	2·30	4	12,627	2,459
3,617	18,736	14,810	3,926	....	2·07	4	12,627	2,327
8,704	3,172	27,744	....	21,572	0·14	4	5,480	1,974
11,784	2,035	24,729	....	22,694	0·09	4	5,480	4,379
10,692	14,080	24,716	....	10,636	1·61	4	5,480	3,359
1,652	827	6,917	....	6,090	0·16	4	1,000	701
1,767	38	6,917	....	6,879	0·01	4	1,000	973
1,351	2,048	6,917	....	4,869	0·38	4	1,000	636
98,048	3,15,587	2,28,737	86,850	....	3·05	4	20,050	11,565 29
91,244	3,21,710	2,28,967	92,743	....	3·13	4	20,050	17,082 29
1,02,916	2,22,727	2,29,244	....	6,517	2·16	4	20,050	17,491 29
14,062	31,699	47,412	....	15,713	1·65	4	17,627	8,223
11,959	54,353	47,339	7,014	....	2·85	4	17,627	8,293
12,453	56,044	47,274	8,770	....	2·95	4	17,627	10,162

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Adult and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
29	Mhaswad Tank										
	1935-36 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	30,35,975	51,31,991	27,083	..	27,083
	1936-37 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	30,95,750	51,91,766	20,909	..	20,909
	1937-38 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	31,55,418	52,51,434	19,745	..	19,745
30	Jamda Canal										
	1935-36 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	27,82,128	38,33,448	15,233	..	15,233
	1936-37 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	28,17,124	38,68,484	15,466	..	15,466
	1937-38 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	28,55,460	39,06,820	9,901	..	9,901
31	Pathri Tank..										
	1935-36 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,67,602	12,10,448	11,528	..	11,528
	1936-37 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,80,206	12,23,052	11,795	..	11,795
	1937-38 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,92,550	12,35,396	12,395	..	12,325
32	Victoria Tank										
	1935-36 ..	Under construction.	..	57,787	4,032	61,819	63,033	1,24,852	..	..	..
	1936-37 ..	Under construction.	..	57,385	4,032	61,417	64,997	1,26,414	..	..	..
	1937-38 ..	Under construction.	..	57,060	4,032	61,092	66,943	1,28,035	..	..	..
33	Budhihal Tank										
	1935-36 ..	Under construction.	..	4,95,854	18,470	5,14,324	5,14,540	10,28,864	..	..	..
	1936-37 ..	Under construction.	..	4,96,340	18,475	5,14,815	5,31,120	10,45,935	..	..	..
	1937-38 ..	Under construction.	..	4,97,453	18,486	5,15,939	5,47,727	10,63,666	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.										
	1935-36 ..	1885-86..	1905-06..	1,38,01,878	4,94,855	1,42,96,733	12,44,048	1,55,40,781	7,59,725	..	7,59,725
	1936-37 ..	1885-86..	1905-06..	1,39,45,183	4,95,869	1,44,41,052	13,28,345	1,57,69,397	7,06,090	..	7,06,090
	1937-38 ..	1885-86..	1905-06..	1,40,08,455	4,96,326	1,45,04,781	16,04,244	1,61,09,025	5,14,372	..	5,14,372
35	Kadva River Works.										
	1935-36 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,22,971	26,58,847	20,404	594	20,998
	1936-37 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,61,267	26,97,143	23,176	594	23,770
	1937-38 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,78,118	27,13,994	44,906	594	45,500
36	Wangroli Tank										
	1935-36 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	2,93,749	5,87,044	7,124	..	7,124
	1936-37 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,06,277	5,99,572	2,451	..	2,451
	1937-38 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,15,686	6,08,981	5,116	..	5,116
37	Tranza-Nagrama Tank.										
	1935-36 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,09,766	5,90,401	1,694	..	1,694
	1936-37 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,18,639	5,99,274	977	..	977
	1937-38 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,27,028	6,07,656	1,327	..	1,327

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable as present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.			Acres.	Acres.
21,528	5,525	66,688	....	61,133	0·11	4	24,800	3,577
13,996	6,913	66,688	....	59,775	0·13	4	24,800	4,504
12,812	6,933	66,688	....	59,755	0·13	4	24,800	11,515
19,733	—4,500	33,464	....	37,964	....	4	5,000	1,244
17,007	—1,541	33,455	....	34,996	....	4	5,000	1,731
14,790	—4,889	33,447	....	38,336	....	4	5,000	1,386
3,237	8,291	20,876	....	12,585	0·68	4	2,500	447
3,523	8,272	20,876	....	12,604	0·68	4	2,500	675
3,863	8,532	20,876	....	12,344	0·69	4	2,500	779
....	....	1,976	....	1,976	....	4	....	....
....	....	1,964	....	1,964	....	4	....	....
....	....	1,946	....	1,946	....	4	....	....
....	....	16,561	....	16,561	....	4	....	....
....	....	16,580	....	16,580	....	4	....	....
....	....	16,607	....	16,607	....	4	....	....
2,25,139	5,34,586	5,82,695	....	48,109	3·44	4	1,13,280	60,605
2,06,510	4,99,580	5,83,877	....	84,297	3·17	4	1,13,280	75,690
2,07,279	3,07,093	5,83,153	....	2,76,060	1·91	4	1,13,280	77,759
23,967	—2,969	32,394	....	35,363	....	4	18,022	4,372
29,673	—5,903	32,393	....	38,296	....	4	18,022	3,768
29,960	15,540	32,391	....	16,851	0·57	4	18,022	4,755
7,457	—333	8,127	....	8,460	....	4	3,400	933
6,856	—4,405	8,123	....	12,528	....	4	3,400	68
6,405	—1,289	8,120	....	9,409	....	4	3,490	1,906
2,089	—395	7,915	....	8,310	....	4	800	....
1,935	—958	7,915	....	8,873	....	4	800	1
1,794	—467	7,915	....	8,382	....	4	800	2

Serial No.	Name of Works.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue accounts.	Date of completion of work.	Direct charges, i.e., works, establishment, Tools and Plant Suspense and Receipts on capital accounts.	Indirect charges, i.e., capitalisation, Leave and Pension and audit and accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
38	Savli Tank ..	1935–36 ..	1908–09..	1909–10..	2,34,179	21,031	2,55,210	2,73,780	5,28,990	11,783	..	11,783
		1936–37 ..	1908–09..	1909–10..	2,34,179	21,031	2,55,210	2,85,729	5,40,939	1,402	..	1,402
		1937–38 ..	1908–09..	1909–10..	2,34,179	21,031	2,55,210	2,93,966	5,99,176	4,764	..	4,764
39	Chankapur Tank.	1935–36 ..	1909–10..	1909–10..	19,87,839	68,592	20,56,431	20,55,984	41,12,415	85,969	..	85,969
		1936–37 ..	1909–10..	1909–10..	19,87,839	68,592	20,56,431	20,85,008	41,41,439	90,592	..	90,592
		1937–38 ..	1909–10..	1909–10..	19,87,839	68,592	20,56,431	21,24,159	41,80,590	76,133	..	76,133
40	Saiat Tank ..	1935–36 ..	1910–11..	1911–12..	1,58,452	25,577	1,84,029	2,96,047	4,80,076	3,750	1,907	5,657
		1936–37 ..	1910–11..	1911–12..	1,58,452	25,577	1,84,029	3,02,444	4,86,473	1,570	609	2,179
		1937–38 ..	1910–11..	1911–12..	1,58,452	25,577	1,84,029	3,07,677	4,91,706	2,134	1,018	3,152
41	Suki River ..	1935–36 ..	Under construction	Not completed.	15,139	385	15,524	12,472	27,996	..	..	..
		1936–37 ..	Do. ..	Do. ..	15,139	385	15,524	12,975	28,499	..	..	..
		1937–38 ..	Do. ..	Do. ..	15,139	385	15,524	13,478	29,002	..	..	..
42	Godavari Canals.	1935–36 ..	1911–12..	1915–16..	1,00,68,621	5,03,116	1,05,71,737	52,57,827	1,58,29,564	2,55,625	..	2,55,625
		1936–37 ..	1911–12..	1915–16..	1,00,68,305	5,03,114	1,05,71,419	55,05,236	1,60,76,655	4,28,680	..	4,28,680
		1937–38 ..	1911–12..	1915–16..	1,00,83,017	5,03,217	1,05,86,234	55,76,139	1,61,62,373	5,29,843	..	5,29,843
43	Futelao Tank	1935–36 ..	1915–16..	1916–17..	1,07,356	9,105	1,16,461	1,05,066	2,21,527	500	..	500
		1936–37 ..	1915–16..	1916–17..	1,07,356	9,105	1,16,461	1,09,890	2,26,351	23	..	23
		1937–38 ..	1915–16..	1916–17..	1,07,356	9,105	1,16,461	1,19,385	2,35,846	30	..	30
44	Dharma Canal	1935–36 ..	1913–14..	1921–22..	95,509	2,323	97,832	1,21,638	2,19,470	2,890	—2,392	498
		1936–37 ..	1913–14..	1921–22..	95,509	2,323	97,832	1,27,108	2,24,940	2,397	—2,392	5
		1937–38 ..	1913–14..	1921–22..	95,509	2,323	97,832	1,33,025	2,30,857	1,653	—2,392	— 739
45	Gokak Canal Survey.	1935–36 ..	Under construction	Not completed.	98,859	4,650	1,03,509	71,338	1,74,847	..	..	..
		1936–37 ..	Do. ..	Do.	98,859	4,650	1,03,509	76,261	1,79,770	..	..	..
		1937–38 ..	Do. ..	Do. ..	98,859	4,650	1,03,509	81,105	1,84,614	..	..	..
46	Nira Right Bank Canal.	1935–36 ..	1924–25..	1937–38..	4,00,42,719	10,86,450	4,11,29,169	2,89,36,511	7,00,65,680	3,32,384	..	3,32,384
		1936–37 ..	1924–25..	1937–38..	4,01,41,425	10,87,983	4,12,29,408	3,08,48,791	7,20,78,199	2,71,215	..	2,71,215
		1937–38 ..	1924–25..	1937–38..	4,02,10,250	10,88,670	4,12,98,920	3,25,43,805	7,38,42,725	4,09,661	..	4,09,661

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Acres.	Acres.
6,179	5,604	7,787	....	2,183	1·06	4	3,000	579
5,564	—4,162	7,787	....	11,949	....	4	3,000	266
5,214	—450	7,787	....	8,237	....	4	3,000	1,820
46,828	39,141	68,661	....	29,520	0·95	4	8,500	8,870
51,087	39,505	68,529	....	29,024	0·95	4	8,500	12,437
46,873	29,260	68,411	....	39,151	0·70	4	8,500	10,348
4,014	1,643	5,269	....	3,626	0·34	4	2,000	416
3,307	—1,128	5,269	....	6,397	....	4	2,000	148
3,116	36	5,269	....	5,233	0·01	4	2,000	591
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
3,77,051	—1,21,426	3,43,425	....	4,64,851	....	4	79,440	17,248
3,32,234	96,446	3,43,855	....	2,47,409	1·60	4	79,440	50,283
2,57,078	2,72,765	3,43,668	....	70,903	1·69	4	79,440	36,523
1,389	—889	3,570	....	4,459	....	4	800	....
1,277	—1,254	3,570	....	4,824	....	4	800	....
5,955	—5,925	3,570	....	9,495	....	4	800	103
1,813	—1,315	3,350	....	4,665	....	5	12,870	5,716
2,134	—2,129	3,341	....	5,470	....	5	12,870	5,703
1,845	—2,584	3,333	....	5,917	....	5	12,870	5,737
....	....	5,012	....	5,012	....	6	....	....
....	....	4,923	....	4,923	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
3,51,226	—18,842	18,43,530	....	18,62,372	....	6	132,000	30,893
3,58,490	—87,275	18,25,005	....	19,12,280	....	6	132,000	50,634
3,00,707	1,08,954	18,04,267	....	16,95,313	0·15	6	132,000	41,543

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—concld.											
47	Pravara River Works.	1935–36 ..	1909–10..	1926–27..	1,45,03,498	5,12,992	1,50,16,490	1,01,52,792	2,51,69,282	3,80,911	76	3,80,987
		1936–37 ..	1909–10..	1926–27..	1,45,10,339	5,13,030	1,50,23,369	1,05,35,122	2,55,58,491	6,19,452	76	6,19,528
		1937–38 ..	1909–10..	1926–27..	1,45,37,848	5,13,438	1,50,51,286	1,07,87,948	2,58,39,234	7,75,603	76	7,75,679
48	Gokak Canal, second section.	1935–36 ..	Work in abeyance	Work in abeyance	1,76,306	13,978	1,90,284	3,78,468	5,68,752	..	..	..
		1936–37 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,84,331	5,74,615	..	..	..
		1937–38 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,90,194	5,80,478	..	..	..
	Total ..	1935–36 ..	..	..	10,31,88,075	40,60,409	10,72,48,484	7,27,69,877	18,00,18,361	28,05,481	24,226	28,30,067
		1936–37 ..	..	..	10,34,47,272	40,63,073	10,75,10,345	7,56,33,881	18,31,44,226	30,45,148	21,493	30,66,641
		1937–38 ..	..	..	10,36,42,436	40,64,880	10,77,07,316	7,81,87,313	18,58,94,629	32,14,925	20,970	32,35,895

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Acres.	Acres.
2,56,590	1,24,397	6,03,973	....	4,79,576	0·49	6	57,000	27,053
4,03,895	2,15,633	5,97,963	....	3,82,330	0·84	6	57,000	53,127
4,35,480	3,40,199	5,93,025	....	2,52,826	1·32	6	57,000	44,509
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
17,23,000	11,07,067	42,11,830	....	31,04,763	0·61	....	6,22,720	2,14,303
17,29,930	13,36,711	41,88,754	....	28,52,043	0·73	....	6,22,720	3,13,973
16,26,519	16,09,376	41,62,105	....	25,52,729	0·87	....	6,22,720	3,16,614

XVII, Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.

Revenue.

65. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed "gross revenue") in order to show the "net revenue" earned.

66. The figures of revenue for the years 1937-38 and 1938-39 and the budget estimate for the year 1939-40 are shown below :—

Pages 26-32, Civil Budget Estimates.

—	Accounts 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Direct receipts	31,45	29,53	30,15	31,50
Portion of land revenue due to irrigation ..	19	22	22	22
Gross Revenue	31,64	29,75	30,37	31,72
Deduct—Working Expenses	—15,47	—12,80	—13,08	— 13,27
Net Revenue	16,17	16,95	17,29	18,45

In comparison with the budget and revised estimate for 1938-39, the budget estimate of gross revenue for 1939-40 shows an increase which is due to the proposed cess on land under the command of canals.

The increase in the current year's revised estimate compared with the budget estimate of that year under Working Expenses is due to urgent special repairs to certain works. The increase in the budget estimate for 1939-40 compared with the budget estimate of the current year is mainly due to the provision for collection charges in respect of direct receipts (54) under working expenses from next year.

67. The provision for 1939-40 under the head XVII—Working Expenses has been distributed as under :—

Pages 26-32, Civil Budget Estimates.

—	Voted.	Charged.	Total.
Extension and Improvements	80	..	80
Repairs	5,94	..	5,94
Establishment—			
Ordinary on pro-rata basis	2,40	52	2,92
Special	2,73	..	2,73
Collection charges in the Civil Department in respect of direct receipts	54	..	54
Pensionary charges	21	4	25
Tools and Plant (Ordinary)	9	..	9
Lump cut under "Allowances, Honoraria etc." ..	..	..	..
Total ..	12,71	56	13,27

For the purposes of obtaining the vote of the Legislative Assembly, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50—Civil Works" *vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges." Accordingly out of the total votable amount under the head "XVII", the provisions of 2,40 and 9 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue, *viz.* 10,22 has been included in Demand No. 8, Irrigation.

	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Charged	87	67	67	56
Voted	14,60	12,13	12,41	12,71

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

Page 33, Civil Budget Estimates

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate 1939-40.
	6,70	7,03	6,94	14,32

68. The next year's estimate has been framed on the basis of the average of the past three years' actuals and after taking into account an amount of 7,50 for transfer from the deposit account of the Special Development Fund for minor irrigation works provided for under the head "18—Civil."

No. 135

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 89, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Interest on capital outlay on Irrigation Works—*Charged* ..	*41,62*	*41,78*	*41,69*	*41,75*

69. Under Rule 24 of the Devolution Rules under the Government of India Act, 1919, the capital sum spent up to 1920-21 upon the construction of productive and unproductive irrigation works was treated as an advance made to the Local Government from the revenues of India. This advance carried interest at the rate of 3·3252 per cent. per annum on outlay incurred up to the end of 1916-17, and at 5·1979 per cent. per annum on outlay incurred from 1917–18 to 1920–21. The amount repaid on account of this debt on 31st March 1937 under the financial settlement following the Niemeyer Report was 4,02,06 and the outstanding balance is included in the consolidated debt, the interest on which is provided under "22-Interest" (see paragraph 82). Since 1921-22 capital expenditure on irrigation has been met from loans raised for general purposes and the amount of interest payable on these loans is also provided under the same head. The repayment of the old debt referred to above or of the subsequent borrowings does not affect the head "17-Interest" which is merely a *pro-forma* head to indicate the interest on irrigation capital outlay—the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "22-Interest" under which head provision is made for interest charges on the consolidated debt which includes irrigation debt also. For computing the interest on capital outlay on irrigation works shown under "17" the capital outlay is looked on as irreducible and is unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish whereas debt may be completely repaid.

70. The revised estimate for 1938-39 and the budget estimate for 1939-40 have been framed as follows :—

—	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under "68, Capital Works" to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35 ..	15,89	15,89
(5) Interest charges at 4·90 per cent. on the capital outlay of 4,46 on Irrigation Works in 1935–36	22	22
Carried over ..	41,45	41,45

	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Brought forward ..	41,45	41,45
(6) Interest charges at 4·90 per cent. on the capital outlay of 2,59 on Irrigation Works in 1936–37	13	13
(7) Interest charges at 3·5 per cent. on the capital outlay of 1,95 on Irrigation Works in 1937–38	7	7
(8) Interest charges at 3·5 per cent. on half the estimated capital outlay of 2,22 on Irrigation Works in 1938–39 ..	4	....
(9) Interest charges at 3·5 per cent. on the estimated capital outlay of 2,22 on Irrigation Works in 1938–39	....	8
(10) Interest charges at 3·5 per cent. on half the estimated capital outlay of 1,14 on Irrigation Works in 1939-40	....	2
Total ..	41,69	41,75

The decrease of 9 in the current year's revised estimate compared with the budget estimate for that year is due to the reduction in the flat rate of interest for the year 1937-38 from 4·9 to 3·5 per cent. and to a smaller capital outlay in 1937-38 and 1938-39.

18, Other Revenue Expenditure Financed from Ordinary Revenues (Public Works Department).

Expenditure.

—	1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Gross expenditure	4,07	4,15	3,98	3,56
Deduct—Amount financed from the Famine Relief Fund	..	..	..	2,16
Net amount charged to ordinary revenue ..	4,07	4,15	3,98	1,40
Charged	19	15	18	11
Voted	3,88	4,00	3,80	1,29

Pages 90-91, 93-94, Civil Budget Estimates.

71. In comparison with the figures for 1937-38 and 1938-39 (revised) the budget estimate (gross) for the next year shows a decrease of 51 and 42 respectively. This is mainly due to the Government of India taking over the Central Irrigation Hydro-dynamic Research Station for a period of five years and less experimental work at Baramati.

72. The budget estimate for 1939-40 has been distributed as under :—

—	Voted.	*Charged.*	Total.
Works	2	..	2
Extensions and Improvements	26	..	26
Other charges	3	..	3
Repairs	2,25	..	2,25
Establishment—			
Ordinary on pro-rata basis	46	*10*	56
Special	30	..	30
Collection charges in the Civil Department in respect of direct receipts.	2	..	2
Pensionary charges	4	*1*	5
Tools and Plant (Ordinary)	4	..	4
Grants-in-aid	3	..	3
	3,45	*11*	3,56
Deduct—Amount financed from the Famine Relief Fund..	—2,16	..	—2,16
Total ..	1,29	*11*	1,40

As explained in the last paragraph under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works". Out of the total votable amount of 1,29, the provisions of 46 and 4 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head "50-Civil Works" (Demand No. 23) and the residue, viz. 79 has been included in Demand No. 8, Irrigation.

18, Other Revenue Expenditure Financed from Ordinary Revenues—A—Irrigation Works—Civil—Expenditure.

Page 92, Civil Budget Estimate.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Grants for Minor Irrigation Works (including maintenance and repairs)	8,40	20,36	14,86	13,45
Charged ..	*4*	*76*	*76*	*41*
Voted	8,36	19,60	14,10	13,04

73. The current year's budget includes lump grants of 12,50 for new works and 3,50 for repairs to existing works, against which the revised estimate shows a decrease of 5,50. The decrease is mainly due to the non-utilization of the full provision of 12,50 for new works. Before executing the schemes proposed some years ago by the Special Engineer, Minor Irrigation Works, Government considered it desirable to have the plans and estimates scrutinised by two officers on special duty. These officers were appointed in July last with instructions to work on the most important projects and submit them by the end of October 1938, so that the works could be taken up for execution in the cold weather. Several projects have been started, while others are ready and an amount of 7,50 is likely to be spent out of 12,50.

74. The ensuing year's estimate of 13,45 is made up of :—

(*a*) *Maintenance and Repairs.*

Grants for repairs to works in charge of the Revenue Department—	
Northern Division	15
Central Division	10
Southern Division	15

(*b*) *Works.*

Works (including works in progress and special establishments).	7,50
Repairs—	
Northern Division	1,10
Central Division	50
Southern Division	1,50
Establishment and tools and plant charges ..	2,45
Total ..	13,45

The provision of 3,10 for "repairs" is intended for repairs of a major nature in further pursuance of the policy of ensuring that all minor irrigation works of any importance are properly repaired and kept efficient.

The amount of 7,50 for works in progress and new works has been shown separately as a new item.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

Page 95, Civil Budget Estimates.

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
18. Other Revenue Expenditure financed from Ordinary Revenue—(Public Works) ..	..	..	..	2,16
Total .. Voted ..	..	..	..	2,16

75. This head shows the expenditure, provided from the Famine Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. An amount of 2,16 is available for withdrawal next year from the Famine Relief Fund for expenditure on such works. This amount has been included in Demand No. 8.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 95, Civil Budget Estimates.

—	Accounts 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
B, Financed from Ordinary Revenue—(Voted).	..	1	1	1

76. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1939–40 corresponds with the deduct entry under "68"—Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of Victoria Tank in the Poona Irrigation Division.

XX and 22, Interest.

Revenue.

Page 34, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Interest on loans to Presidency Corporations ..	65,46	65,42	65,42	63,08
(2) Interest on other loans and Advances by the Provincial Government	5,75	7,04	5,94	6,01
(3) Interest on arrears of revenue	55	50	52	50
(4) Interest realised on investment of Provincial balances .	30	15	73	45
(5) Miscellaneous	7	6	6	6
	72,13	73,17	72,67	70,10
(6) *Deduct*—Refunds	—1	—2	—2	—2
Total ..	72,12	73,15	72,65	70,08

Expenditure.

Page 96, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A.—Interest on Ordinary debt.				
(1) Discount on Treasury Bills	....	50	....	22
(2) Interest on other floating Loans	....	....	2	4
(3) Interest on expired loans				
(4) Management of Debt	11	....	8	....
(5) Brokerage, Commission, etc.				
(6) Interest on consolidated debt	83,72	99,77	99,77	99,01
(7) Interest on loans to Presidency Corporations excluding those included in the consolidated debt ..	53,21	51,25	51,25	49,08
	1,37,04	1,51,52	1,51,12	1,48,35
B.—Interest on Unfunded Debt.				
(8) Special Loans—Endowments for charitable and educational institutions	..	....	45	45
(9) State Provident Funds	13,18	14,13	13,87	13,96
C.—Interest on other obligations.				
(10) Interest on Charitable and other funds ..	45	45	....	....
Total ..	1,50,67	1,66,10	1,65,44	1,62,76
D.—Transfers.				
Deduct.				
(11) Interest transferred to Commercial Departments—				
(*i*) "17-Interest on works for which capital accounts are kept"	—41,62	—41,78	—41,69	—41,75
(*ii*) Commercial undertakings—Dapuri Workshops ..	—6	—9	—6	—6
(12) Interest transferred to "10-Forest" ..	—33	—33	—33	—33
(13) Interest portion of equated payments on account of commuted value of pensions	—3,61	—3,82	—3,78	—3,87
Total ..	—45,62	—46,02	—45,86	—46,01
Net Total—*Charged* ..	*1,05,05*	*1,20,08*	*1,19,58*	*1,16,75*

Revenue.

77. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations etc.) is credited to " XX, Interest ".

(1) *Interest on loans to the Presidency Corporations.*—The decrease of 2,34 in the next year's budget estimate is due to repayments made in the current year.

(2) *Interest on other loans and advances by the Provincial Government.*—The decrease of 1,10 in the current year's revised estimate as compared with the budget estimate is due mainly to the reduction in the rate of interest to $5\frac{1}{2}$ per cent. on all past tagai loans carrying a higher rate of interest and to the suspensions of tagai recoveries sanctioned by Government.

(4) *Interest realised on investment of Provincial balances.*—The increase of 58 in the current year's revised over the budget estimate is due to a larger balance available for temporary investment than was anticipated.

Expenditure.

78. The following charges are debited to the head " 22-Interest on debt and other obligations" :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable funds which have been decentralised.

79. Credit is given to this head under the heads :—

(*a*) *Deduct*—Interest transferred to commercial Departments.

(*i*) Interest on irrigation works, transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct*—Interest transferred to Forest Department for the amount shown as expenditure under the head " 10, Forest ".

(*c*) " *Deduct*—Interest portion of equated payments out of revenue " provided under " 55, Superannuation Allowances, etc." in respect of the commuted value of pensions.

80. (1) *and* (2) *Discount on treasury bills and interest on other floating loans.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 50 for discount on treasury bills made in the budget of 1938–39 has been omitted as it is proposed not to issue treasury bills in the current year. A provision of 2 has however been made in the revised estimate for payment of interest on Ways and Means Advances from the Reserve Bank which will be required during the current year.

81. (3) *to* (5) *Interest on expired loans, management of debt, brokerage; commission, etc.*—The current year's revised estimate represents mainly the unclaimed interest payable on the outstanding Bombay Development loan. It is expected that no interest will be payable on that account in 1939–40.

82. (6) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction of 76 in the estimate for 1939–40 is due to the repayment made in 1938–39.

83. (7) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,17 in the estimate for 1939–40 is due to the repayments made in 1938–39.

84. (8), (9) and (10) *Interest on Unfunded Debt—State Provident Funds and Interest on Charitable and other Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of decentralization of balances on the introduction of provincial autonomy. In the budget estimate for 1938-39 provision for interest on Charitable and other funds was made under " C-Interest on other obligations ", but with effect from the revised estimate it has been made under " B-Interest on Unfunded Debt—Special Loans ".

85. (11) *Deduct—Interest transferred to Commercial Departments.*—

(*i*) " 17-*Interest on works for which capital accounts are kept* ".—The figures are explained under " 17, Interest on works for which capital accounts are kept ".

86. (12) *Deduct—Interest transferred to " 10, Forest "*—A corresponding debit appears under the head " 10, Forest ".

87. (13) *Deduct—Interest portion of equated payment on account of commuted value of pensions.*—See paragraph 253 under " 83-Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 97, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(A) Other Appropriations	32,60	16,61	16,61	17,37
(B) Transfers—*Deduct*—				
(*i*) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt ..	— 6,42	— 4,29	— 4,29	— 4,44
(*ii*) Principal portion of equated instalment for repayment of the commuted value of pensions ..	— 5,55	— 5,80	— 5,80	— 6,07
(*iii*) Repayment of expenditure on payments to retrenched personnel	— 52	— 20	— 24	....
Total (B) Transfers ..	— 12,49	— 10,29	— 10,33	— 10,51
Net Total—*Charged* ..	*20,11*	*6,32*	*6,28*	*6,86*

88. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 82 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debited to the head " 23 ". During the year 1937-38 interest on the consolidated debt was payable for 10 months only instead of for 12 months. The half yearly equated instalment being fixed, the decrease in the interest charges correspondingly increased the principal repaid. This accounts for the decrease of 15,99 in the budget estimate for 1938-39 over the accounts of 1937-38.

89. (*B*) *Transfers—Deduct—*

The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation and also the loans utilised to finance the expenditure under " 83-Payments of Commuted value of Pensions " and " 85-Payments to Retrenched Personnel " and it is explained below why repayments in respect of these loans are shown as deduct entries under " 23 ".

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head " Loans and Advances by Provincial Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " A—Other Appropriations ", a corresponding credit by a deduct entry is given to this head.

(*ii*) and (*iii*) Loans included in the consolidated debt have been utilised for expenditure under " 83—Payments of commuted value of Pensions " and " 85—Payments to Retrenched Personnel ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

90. The expenditure under " 85 " was similarly being written back to revenue by equal instalments of principal over a period of 5 years by debit to " 55 " and credit to " 85 " but it has been decided to write back the whole outstanding debit under " 85 " to " 55 " this year. In order to avoid a double debit to revenue section a *per contra credit* equal to the debit under " 55 " is given to this head by a deduct entry. The increase of 4 in the deduct entry against item (*iii*) this year is due to the above decision.

25, General Administration.

Expenditure.

Pages 98-130, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and household of the Governor ..	4,42	4,33	4,26	4,26
Secretarial Staff of the Governor ..	90	1,01	1,02	98
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	84	92	92	92
Ministers	2,11	1,58	1,65	1,59
Total, Heads of Provinces ..	10,80	10,37	10,38	10,28
B—Legislative Bodies.				
Provincial Legislative Assembly	2,53	3,16	2,95	3,39
Provincial Legislative Council ..	45	68	70	65
Elections for Legislatures	25	5	1	1
Total, Legislative Bodies ..	3,23	3,89	3,66	4,05
C—Secretariat and Headquarters Establishments.				
CivilSecretariat	15,54	15,56	15,67	15,70
Public Service Commission	86	96	1,01	1,02
Director of Land Records	33	34	40	43
Local Fund Audit Establishment ..	2,05	2,04	2,02	2,19
Total, Secretariat and Headquarters Establishments ..	18,78	18,90	19,10	19,34
D—Commissioners.				
Commissioners	3,12	3,01	3,25	2,91
Carried over ..	35,93	36,17	36,39	36,58

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Brought forward ..	35,93	36,17	36,39	36,58
E—District Administration.				
District Administration	62,86	37,95	38,94	38,01
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	25	25	25	25
Miscellaneous	1	..	..	..
Expenditure from Rural Reconstruction Grants	..	2,46	2,47	2,12
Total, Miscellaneous ..	26	2,71	2,72	2,37
H—Charges in England.				
Secretary of State for India	47	7	11	8
High Commissioner for India	3,36	3,60	3,60	3,84
Total, Charges in England ..	3,83	3,67	3,71	3,92
Grand Total ..	1,02,88	80,50	81,76	80,88
Charged ..	*22,75*	*19,44*	*19,04*	*19,25*
Voted ..	80,13	61,06	62,72	61,63

91. *Staff and household of the Governor.*— The decrease in the revised estimate compared with the budget estimate of the current year is due to less expenditure under (*a*) "Band Establishment" and (*b*) "Maintenance of Government House and upkeep of gardens". The decrease under (*a*) is due to the establishment being under strength and that under (*b*) is due to the post of the Garden Superintendent remaining vacant for a part of the year. The decrease in the budget estimate of next year is mainly owing to less provision made under the "Inauguration grant for furniture and carpets".

92. *Secretarial staff of the Governor.*—The decrease in the budget estimate of 1939-40 compared with the current year's revised estimate is mainly due to the fact that the latter figure includes a debit for the leave salary of the previous incumbent.

93. *Ministers.*—The increase in the revised estimate compared with the budget estimate of 1938-39 is mainly due to more expenditure under allowances due to extensive touring by Ministers and Parliamentary Secretaries and to an increase under contingencies due to the replacement of a motor car for the use of a Minister.

94. *Provincial Legislative Assembly.*—The decrease in the revised estimate is due to less expenditure under travelling allowance to M. L. A.s as one session less was held than expected. The increase in next year's estimate is due to the provision for four additional reporters for reporting Marathi, Gujarati, Kanarese and Urdu speeches and to an increase in the provision for travelling allowance as the sittings of the Assembly next year are expected to be more frequent.

95. *Provincial Legislative Council.*—The increase in the revised estimate of the current year is mainly under travelling allowance to M. L. Cs.

96. *Elections for Legislatures.*—The decrease in the revised estimate of the current year and the budget estimate of next year is due to fewer bye-elections being expected.

97. *Civil Secretariat.*—The increase in the revised estimate of the current year is mainly due to (*a*) excess under contingencies of the Separate Department due to large expenditure on furniture, telephones, insurance of Ministers' cars, etc., and (*b*) continuance of the additional Assistant Secretary's post in the General Department for the whole of the year though provision was made for part of the year and extra debits of joining time pay and allowances of an officer transferred to hold the Secretary's post. The increase in next year's estimate is due to provision for (*i*) the additional " Labour " branch in the Political and Services Department, (*ii*) increase in the contingencies of the Separate Department, (*iii*) additional temporary establishment in the General Department, (*iv*) additional staff in the Legal Department for doing legal work in the city of Bombay which was entrusted hitherto to a Solicitors' firm, (*v*) the employment of some temporary establishment in the Oriental Translator's Office and the continuance of the post of the Public Relations Officer. The temporary post of Deputy Secretary in the Political and Services Department which was sanctioned for two years in March 1937 has been continued for a further period of one year ending on 31st March 1940.

98. *Public Service Commission.*—The increase in the revised estimate of the current year is mainly due to the employment of additional establishment and increased expenditure on travelling allowance, advertisements and postage charges.

99. *Director of Land Record.*—The increase in the current year's revised and next year's budget estimates compared with the current year's budget estimate is mainly due to the higher provision for the pay of the Director of Land Records as a senior officer now holds the post.

100. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the Central head " 26-Audit " under which the details will be found. The increase in next year's estimate is mainly due to provision for the additional establishment proposed to be employed for clearing off arrears.

101. *Commissioners.*—The increase in the revised estimate for 1938-39 is mainly due to leave salary paid in India to two Commissioners. The decrease in the budget estimate for 1939-40 compared with the budget estimate for 1938-39 is mainly due to provision having been made for two first grade and one second grade Commissioners instead of for three first grade Commissioners and the provision for the special pay of the Commissioners having been made for one month only.

102. *District Administration.*—The increase in the revised estimate is under (*a*) " General Establishment " and (*b*) " Other Establishment " partially counterbalanced by savings under " Sub-Divisional Establishment ". The increase under (*a*) is under " Pay of Officers " and " Pay of Establishment " due to the non-realisation of the estimate for probable savings and under " Contingencies " due to the supply of service postage stamps to village officers. The increase under (*b*) is mainly under " Allowances " due to the sanctioned provision having been found insufficient and to the payment of arrears.

The next year's budget estimate allows for (*a*) increased provision under " Contingencies " of the " General Establishment ", (*b*) increased provisions under " Allowances " to village officers and (*c*) a lump provision of 14 for revision of pay of inferior servants in certain expensive places in the mofussil. These increases are counterbalanced by a deduct provision of 56 on account of a debit to " XVII and 18, Irrigation " for collection charges of Irrigation revenue. The next year's budget estimate also includes additional provision of 8 under the major head " 25 " on account of an increase from three to four annas of the ordinary daily allowance to Government servants of the fourth grade. Similar provisions aggregating 9 on account of the increased daily allowance have been made under other major heads excluding " Forest " (where the increased rate already operates).

103. *Miscellaneous—Expenditure from Rural Reconstruction Grants.*—The charges in connection with the village improvement schemes to be financed from provincial revenues as well as from Government of India grants are recorded under this head. The decrease in the next year's estimate compared with the current year's estimates is due to smaller provisions being required for the schemes next year. The question of placing these grants, viz. Rs. 52,000 for the provincial schemes and Rs. 1,60,000 for the Government of India schemes, at the disposal of the Registrar of Co-operative Societies from 1st April 1939 is being considered.

104. *Charges in England—High Commissioner for India*—The increase in next year's estimates compared with the budget and revised estimates of the current year is mainly due to increased provision for leave salaries of officers expected to proceed on leave to the United Kingdom.

XXI and 27, Administration of Justice.

Revenue.

Page 35, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Sale-proceeds of unclaimed and escheated property	52	50	30	46
Court-fees realised in cash	65	63	63	65
General fees, fines and forfeitures ..	9,89	10,03	9,84	13,30
Pleadership and Mukhtearship examination fees	18	18	20	18
Receipts of the Official Assignee	..	..	47	61
Miscellaneous fees and fines	4,32	4,67	3,89	4,05
Miscellaneous	32	41	39	41
Recoveries of overpayments	2	2	2	2
Collection of payments for services rendered..	45	25	25	25
Total ..	16,35	16,69	15,99	19,93
Deduct—Refunds ..	—2,30	—1,20	—1,02	—1,00
Total ..	14,05	15,49	14,97	18,93

Expenditure.

Pages 131-149, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
High Court	15,11	14,93	13,32	13,08
Law Officers	3,30	3,16	3,05	2,83
Administrator General and Official Trustee ..	50	52	52	53
Official Assignee	..	..	1,16	1,14
Coroner's Court	12	12	12	12
Presidency Magistrates' Courts	2,77	2,75	2,84	2,96
Civil and Sessions Courts	31,47	31,25	31,39	31,44
Courts of Small Causes	3,97	3,95	3,97	3,98
Criminal Courts	3,78	8,38	8,63	8,51
Pleadership and Mukhtearship Examination charges	4	4	5	4
Charges in England	1,64	2,07	1,43	1,23
Loss or Gain by Exchange	—1	..	1	..
Total ..	62,69	67,17	66,49	65,86
Charged ..	*18,72*	*20,39*	*19,46*	*19,37*
Voted ..	43,97	46,78	47,03	46,49

Revenue.

105. The decrease in the revised estimate for 1938-39 is mainly due to less receipts from (*a*) fees in the office of the Insolvency Registrar on account of a fall in the number of insolvency petitions and (*b*) magisterial fines in criminal cases.

The increase in the estimate of 1939-40 is mainly due to the inclusion in Government accounts of fees, fines, etc., which were hitherto credited direct to local bodies or institutions. Grants-in-aid equal to these fines after deducting administrative expenses have been shown under the head " 57—Miscellaneous—Miscellaneous compensations ".

Expenditure.

106. *High Court.*—With effect from the revised estimate of 1938-39 the provisions for the Official Assignee and his staff have been shown under the minor head " Official Assignee ." This mainly accounts for the decrease in the current year's revised and the next year's estimate, compared with the curent year's budget estimate.

The decrease in the revised estimate is also due to not filling short leave vacancies of Puisne Judges and non-utilisation of the provision for a tour of inspection by a High Court Judge. It is also due to the difference between the pay of the old incumbent of the post of the Court Receiver and Liquidator, who has retired, and that of the new incumbent.

The decrease in the next year's estimate is also due to the inclusion of provision for only one Additional High Court Judge and his establishment as against the provision made in the budget estimate of 1938-39 for three additional Judges and their establishments.

107. *Law Officers.*—The decrease in the current year's revised and the next year's budget estimate is mainly due to the reduction in salaries of Presidency Law Officers.

108. *Presidency Magistrates' Courts.*—The increase in the current year's revised over the budget estimate is due to the appointment of two more additional Presidency Magistrates and their establishments from 1st September 1938.

The estimate for 1939–40 includes provision for the continuance during the whole year of all the four additional Presidency Magistrates and their establishments.

109. *Civil and Sessions Courts.*—The increase in the revised estimate is mainly due to the fact that officers, who were expected to be on leave ex-India during the year 1938–39, did not proceed on leave. This increase is partly counterbalanced by savings under " Subordinate Judges " due to vacancies in the Subordinate Judges ' posts being left unfilled for some time.

110. *Criminal Courts.*—The increase in the revised estimate is mainly due to the creation of two temporary appointments of Special Magistrates for three months each in the Ahmedabad and East Khandesh Districts for the trial of certain criminal cases. It is also due to heavy expenditure incurred under " Contingencies " mainly on the payment of bhatta to a large number of witnesses in criminal cases.

111. *Charges in England.*—The decrease in the current year's revised and the next year's estimate is due to fewer officers proceeding on leave ex-India.

XXII and 28, Jails and Convict Settlements.

Revenue.

Page 36, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Jails	1,38	1,40	1,26	1,06
Jail Manufactures	3,05	2,90	2,98	2,97
Recoveries of overpayments	....	1	1	1
Collection of payments for services rendered	1	1	1	1
Total ..	4,44	4,32	4,26	4,05
Deduct—Refunds ..	....	—1	—1	—1
Total ..	4,44	4,31	4,25	4,04

Expenditure.

Pages 150-162, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Jails	14,99	14,50	14,46	14,04
Jail Manufactures	1,99	1,58	1,57	1,80
Works	12	1	1	....
Charges in England	22	50	58	27
Total ..	17,32	16,59	16,62	16,11
Charged ..	*1,07*	*1,26*	*1,13*	*1,06*
Voted ..	16,25	15,33	15,49	15,05

Revenue.

112. *Jails.*—The decrease in 1939-40, compared with 1938-39, is mainly due to the closure of the Government Prison Farm, Visapur, during the current year. The decrease is partly noticed in the revised estimate for 1938-39.

Expenditure.

113. *Jails.*—The decrease in 1939-40, compared with 1938-39, is mainly due to the closure of the Government Prison Farm, Visapur, and also due to the taking over by Government from the 1st October 1938 of the Management of the Criminal Tribes Settlement at Sholapur from the American Marathi Mission.

114. *Jail Manufactures.*—The increase in 1939-40, compared with 1938-39, is due to purchase of larger quantities of raw materials such as, timber, etc. to comply with the orders from Government Departments, manufacture of woollen blankets for Dharwar Borstal School, supply of cotton clothing in place of gunny clothing to prisoners in Bombay City jails and purchase of mochi machines for chappals and of looms of modern types.

115 *Charges in England.*—The decrease in the estimate for 1939-40, compared with 1938-39, is mainly due to fewer officers being expected to proceed on leave in England than in the current year.

XXIII and 29, Police.

Revenue.

Page 37, Civil Budget Estimates.

	Accounts, 1937–38.	Budget, estimate, 1938–39.	Revised, estimate, 1938–39.	Budget, estimate, 1939–40.
Contribution for Railway Police ..	3,43	5,00	5,00	5,00
Police supplied to public departments, private companies, etc.	4	5	2	4
Receipts and recoveries on account of Presidency Police	3,45	3,41	3,45	3,87
Cash receipts under the Arms Act ..	34	33	34	34
Fees, fines and forfeitures	44	71	60	1,03
Recoveries of overpayments	3	5	5	5
Collection of payments for services rendered ..	40	36	40	40
Miscellaneous	22	24	20	20
	8,35	10,15	10,06	10,93
Deduct—Cash receipts under the Petroleum and Explosives Acts to be transferred to the Central Revenues	..	..	—8	—8
Deduct—Refunds	—3	—1	—3	—3
Total ..	8,32	10,14	9,95	10,82

Pages 163-187 Civil Budget Estimates.

Expenditure.

	Accounts, 1937–38.	Budget, estimate, 1938–39.	Revised, estimate, 1938–39.	Budget, estimate, 1939–40.
Presidency Police	38,62	38,23	38,57	39,40
Superintendence	2,12	2,12	2,01	2,09
District Executive Force	82,53	82,21	83,31	82,83
Police Training School	1,62	1,68	1,60	1,60
Special Police	4	4	4	4
Railway Police	8,56	8,71	9,00	8,69
Criminal Investigation Department ..	6,05	5,94	6,03	6,02
Charges in England	2,81	2,95	2,81	3,04
Loss or gain by exchange	—1	..	+2	..
Total ..	1,42,34	1,41,88	1,43,39	1,43,71
Charged ..	*9,22*	*9,22*	*9,27*	*9,63*
Voted ..	1,33,12	1,32,66	1,34,12	1,34,08

Revenue.

116. The decrease in the revised estimate for 1938–39 compared with the budget estimate for the same year is mainly due to (1) less receipts under the minor head "Fees, fines and forfeitures" and (2) deduction of the amount to be transferred to Central Revenues on account of the fees realised under the Petroleum and Explosives Acts, with effect from the current financial year in accordance with the decision of the Government of India. The increase in the budget estimate for 1939–40 compared with the budget estimate for 1938–39 is mainly under the minor heads (*a*) "Receipts and recoveries on account of Presidency Police" and (*b*) "Fees, fines and forfeitures". The increase under the minor head mentioned at (*a*) above is chiefly due to (1) the credit of receipts under the Public Land Conveyances Act, which were hitherto shown as deduction under the head "29, Police—Presidency Police", to meet the cost on account of the working of the Public Land Conveyance Licensing Department and (2) the credit of receipts from the Bombay Port Trust of the $\frac{1}{4}$th share of the cost of the new motor launch to be purchased for the Bombay Harbour Police for which provision has been made under the head "29, Police—Presidency Police—River, Harbour or Marine Police". The increase under the minor head mentioned at (*b*) above is mainly due to (1) the credit of receipts under the Public Land Conveyances Act, which were hitherto credited to "Civil Deposits" under the debt head section and (2) the credit of receipts for giving expert opinion on handwriting from the Handwriting Branch to be created in the Criminal Investigation Department, Poona, for which provision has been made as a new item under the head "29, Police—Criminal Investigation Department (Presidency)".

Expenditure.

117. *Presidency Police.*—The increase in the revised estimate for 1938–39 compared with the budget estimate for the same year is mainly due to (1) additional expenditure incurred on account of the creation of temporary appointments of 3 Police Prosecutors, 3 Head Constables and 12 Constables for the Courts of the temporary additional Presidency Magistrates, Bombay, sanctioned by the Legislature as a supplementary demand and (2) provisions sanctioned under "Contingencies" being found insufficient. This increase is, however, partially counterbalanced by the non-utilization of the provision made for the organization and training of volunteer Police Corps in Bombay City, as the scheme is not ready for introduction. The increase in the budget estimate for 1939–40 is due to (1) the provision made for the purchase of a new motor launch for the Bombay Harbour Police to replace two of the existing motor launches, (2) new provision made for the continuance of the temporary appointments of 2 Police Prosecutors, 2 Head Constables and 8 Constables for the Court of the temporary additional Presidency Magistrates, Bombay, (3) the absence of provision for reduction of expenditure under the Public Land Conveyances Act, as the receipts under that Act will be accounted for under the head "XXIII-Police" with effect from the year 1939–40 and (4) increased provisions made under "Contingencies", on the basis of past actuals.

118. *Superintendence.*—The decrease in the revised estimate compared with the budget estimate for 1938–39 is mainly due to less expenditure under "Pay of Establishment" of the Inspector General of Police and the Range Deputy Inspectors General of Police.

119. *District Executive Force.*—The increase in the revised estimate compared with the budget estimate for 1938–39 is mainly due to (1) additional expenditure on account of the increase in the strength of the Ahmedabad District Police sanctioned by the Legislature as a supplementary demand, (2) more expenditure under "Pay of Establishment" owing to fewer vacancies in the Police force due to good recruitment and (3) the provisions sanctioned under "Allowances" and "Contingencies" having been found insufficient. The increase in the budget estimate for 1939–40 is mainly due to (1) provision for the full year for the increased strength of the Ahmedabad District Police, (2) the absence of provision for reduction of expenditure under the Public Land Conveyances Act, as the receipts under that Act will be accounted for under the head "XXIII-Police"

with effect from the year 1939–40 and (3) new provision made for the opening of a Police station at Vedach in the Jambusar taluka of the Broach and Panch Mahals District.

120. *Police Training School.*—The decrease in the revised estimate and also in the budget estimate for 1939–40 compared with the budget estimate for 1938–39 is mainly due to fewer students being admitted for training in the Police Training School, Nasik.

121. *Railway Police.*—The increase in the revised estimate compared with the budget estimate for 1938–39 is under the heads (1) "Pay of Officers" owing to changes in personnel, (2) "Pay of Establishment" owing to fewer vacancies in the Police force due to good recruitment and (3) "Allowances" and "Contingencies" owing to the provisions sanctioned under these heads being found insufficient.

122. *Criminal Investigation Department.*—The increase in the revised compared with the budget estimate for 1938–39 is mainly under the heads (1) "Pay of Establishment" owing to non-realisation in full of the lump cut made for probable savings and (2) more expenditure under "Allowances" owing to an increase in the investigation work of the Criminal Investigation Department. The increase in the budget estimate for 1939–40 compared with the budget estimate for 1938–39 is due to (1) new provision made for the formation of a Handwriting Branch in the Criminal Investigation Department, Poona, and (2) more provisions made under "Pay of Officers" owing to change in personnel and under "Allowances" on the basis of past actuals.

123. *Charges in England.*—The decrease in the revised estimate for the year 1938–39 compared with the budget estimate for the same year is mainly due to less expenditure on account of leave salary of officers, as fewer officers went on leave than expected. The increase in the budget estimate for 1939–40 is mainly due to more provision made for leave salary of officers who are expected to proceed on leave in England.

30, Ports and Pilotage.

Page 188, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Ports Establishments—				
Charges for the Survey of Steam Vessels ..	5	5	3	5
Charged ..	*4*	*4*	*2*	*4*
Voted ..	1	1	1	1

124. The receipts from and the cost of establishment of the survey of inland vessels are treated as Provincial, while those for ocean going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

Page 189, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Grants-in-aid and donations to Scientific Societies and Institutes	4	4	4	4
(2) Museums	102	99	99	91
Total—Voted ..	106	103	103	95

125. *Museums and Scientific Societies.*—The current year's estimate includes provision for a non-recurrent grant to the Prince of Wales Museum. This explains why next year's estimate is smaller than the current year's. The provision proposed for next year does not include the usual provision on account of the Historical Museum, Satara, which is to be closed but includes the additional provision of 2 on account of grant-in-aid to the Lord Reay Industrial Museum, Poona.

XXVI and 37, Education.

Revenue.

Pages 38–39, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
A—University	6,83	6,49	7,31	8,07
B—Secondary	3,01	2,50	2,48	2,37
C—Primary	..	..	..	..
D—Special	55	56	56	55
E—General	5,39	4,53	4,74	10,12
Deduct—Refunds ..	—2	—3	—3	—3
Total ..	15,76	14,05	15,06	21,08

Expenditure.

Pages 190–217, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
A—University	16,31	16,50	17,26	18,06
B—Secondary	22,11	22,77	23,40	24,32
C—Primary	1,10,97	1,09,60	1,19,58	1,28,91
D—Special	7,06	6,87	6,86	12,12
E—General	10,52	43,12	22,70	16,46
F—Charges in England	1,08	1,21	94	1,05
Total ..	1,68,05	2,00,07	1,90,74	2,00,92
Charged ..	*5,15*	*6,93*	*4,80*	*4,32*
Voted ..	1,62,90	1,93,14	1,85,94	1,96,60

Revenue.

126. A–*University.*—The increase of 82 in the revised estimate over the budget estimate for 1938-39 is due to the increase from fees in Government Arts and Professional College consequent on an increase in the number of students. The increase of 76 in the estimate for 1939-40 compared with the revised estimates for 1938-39 is partly to be attributed to the same cause and partly to the levy of fees at the Secondary Teachers Training Colleges at Bombay and Belgaum.

127. E–*General.*—The increase of 21 in the revised estimate over the budget estimate for 1938-39 is mainly due to (1) the refund of the building grant by the American Marathi Mission Girls' School at Byculla, and (2) the library fees collected from students having been credited to "Miscellaneous". The increase of 5,38 in the estimate for 1939-40 over the revised estimate for 1938-39 is accounted for mainly by the transfer of 5,00 from the deposit account of the Special Development Fund for the construction of school buildings for primary schools, and partly by anticipated increases under "Recoveries of overpayments" and "Miscellaneous".

Expenditure.

128. *A–University.*—The increase of 76 in the revised estimate over the budget estimate for 1938-39 is due to the following causes :—

(1) The inclusion under this sub-major head of the estimated expenditure in the current year for research in Kannada literature and the revival of the Deccan College, for which provision was made in the current year's lump provision of 32,92 under the sub-major head "E–General" (49).

(2) The reorganisation of the Government Law College (6) and

(3) The introduction of the University bifurcation scheme at the Sydenham College of Commerce and Economics, Bombay (21).

The increase of 80 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to—

(1) a grant of 75 to the Deccan College Research Institute, and of 11 for research in Kannada literature against an amount of 49 included in the revised of the current year for those objects (37) ;

(2) a provision of 41 under this sub-major head on account of the opening of the Secondary Teachers Training College at Belgaum, the estimated expenditure for which in the current year appears under "E–General" counterbalanced by a saving of about 20 as a result of the retirement of I.E.S. Officers and the appointment of substitutes on lower pay ; (21)

(3) additional staff in the Sydenham College of Commerce and Economics (4) ; and

(4) additional provision for grants to non-Government Arts Colleges ; (17).

129. *B–Secondary.*—The increase of 63 in the revised estimate over the budget estimate for 1938-39 is due to the expenditure being shown under this sub-major head on grants for secondary education for which an amount of 99 is included in the current year's lump provision for new schemes of educational expansion and improvement under "E–General" counterbalanced by a saving of 36 due to the death of a senior headmaster and transfers and retirement of some teachers and non-utilisation of the provision for Provident Fund scheme for teachers in recognised Secondary schools. The increase of 92 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is due to—

(1) the conversion of the Middle schools for Girls at Bijapur, Ahmednagar, Thana and the Anglo-Urdu Girls School, Poona, into full-fledged High Schools ;

(2) the conversion of five Government High Schools into Junior Vocational Schools ;

(3) the provision of facilities for the teaching of Hindustani in the Urdu and Devanagari scripts to the students in the Government Secondary schools ; and

(4) the grants for physical education and for the provision of playgrounds and sites.

The estimated expenditure in the current year on account of (2) and (4) appears under "E–General" in the revised estimate for that year.

130. *C–Primary.*—The revised estimate compared with the budget estimate for 1938-39 shows an increase of 9,98, which is made up of an excess in voted expenditure of 11,98 counterbalanced by a saving of 2,00 in the charged grants. The charged saving of 2,00 is due to the decision recently taken to treat the expenditure as voted, a corresponding excess being registered in the voted expenditure. The remaining voted excess of 9,98 is due to the transfer to this sub-major head of the following allotments from the lump provision for new schemes of educational expansion and improvement provided under "E–General" in the current year's budget estimate :—

8,05	for the restoration of temporary cuts in the provincial grants to local bodies for primary education ;
3,25	for additional grants to local authorities on admissible items of expenditure ;
9	for training of teachers in basic crafts ;
2	for the conversion of the primary school at Thamna into a basic craft school ;
47	for the opening of 200 district local board schools ;
1,00	for construction of school houses.
Total 12,88	

This excess is counterbalanced by a saving of 2,90 on account of the reduction in the grants to local bodies equal to the cost of the staff taken over from them under the amended Primary Education Act.

The excess of 9,33 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to the following additional provisions counterbalanced by a reduction of 1,08 equal to the difference between the cost in the current and next years to be recovered from local authorities on account of the administrative and inspecting staff taken over from them :—

5,00	for the expansion and improvement of primary education ;
40	for increasing the datum line grants of local boards in view of the discontinuance of the voluntary contribution in lieu of the one anna cess on Excise Revenue ;
4,00	for construction of school buildings ;
93	for opening of basic craft schools ;
7	for the training of primary teachers in Agriculture.
Total 10,40	

131. *D–Special.*—The increase of 5,26 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is due to the inclusion of additional provisions on account of the following items :—

(1)	3	for teaching of Hindustani in Government educational institutions ;
(2)	73	for the opening of basic craft primary schools on the Wardha lines ;
(3)	2,32	for expansion of the existing training institutions and the opening of new training institutions ;
(4)	28	for additional stipends to candidates deputed by local bodies for training ;
(5)	33	for expenditure in connection with the physical training institute ;
(6)	69	for short term courses for teachers in physical education ;
(7)	70	for grants for Adult Education ;
(8)	10	for grants to gymnasia ; and
(9)	8	for grants to Special institutions for training in Hindustani.
Total	5,26	

132. *E–General.*—This head is divided into the following sub-heads :—

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
O–Direction	1,64	1,59	1,65	1,71
P–Inspection :				
(1) Anglo-Indian and European Communities	20	21	15	24
(2) Other Communities	3,52	3,37	6,27	8,29
Q–Scholarships :				
(1) Anglo-Indian and European Communities	18	19	19	19
(2) Other Communities	3,56	3,22	3,08	4,06
R–Miscellaneous :				
(1) Anglo-Indian and European Communities	2	4	6	4
(2) Other Communities	1,40	1,58	1,70	1,93
Lump provision for new schemes of educational expansion and improvement ..	..	32,92	9,60	..
Total ..	10,52	43,12	22,70	16,46

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133. *Direction.*—The changes in the figures are due to changes in personnel.

134. *Inspection.*—The decrease of 6 in the revised estimate under Anglo-Indian and European Communities compared with the budget estimate for 1938-39 is due to the departure on leave of the Inspector of European schools for England. The increase of 9 in the estimate for 1939-40 over the revised estimate for the current year is due to the inclusion of provision for the payment of compensation to the Inspector of European Schools on the termination of his contract. The excess of 2,90 in the revised estimate compared with the budget for 1938-39 under ' other Communities ' is due to the administrative and inspecting staff taken over into Government service from the local authorities. The increase of 2,02 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to the inclusion of a provision of 1,00 for the strengthening of the Inspecting staff of Government and of additional provision required for the full year 1939-40 on account of the staff taken over from local bodies as against the cost for eight months included in the revised estimate for 1938-39.

135. *Scholarships.*—The decrease of 14 in the revised estimate compared with the budget estimate for 1938-39 is due to a saving of that amount in the provision for scholarships to scheduled classes as a result of the fact that free studentships granted to the pupils of those classes in Government schools appear as a loss of revenue instead of as expenditure. The increase of 98 in the budget estimate for the year 1939-40 over the revised estimate for 1938-39 is mainly accounted for by (*a*) the inclusion of the provision of 79 under this sub-major head on account of educational facilities for the Backward and intermediate Classes and the Muhammadans provided in the current year in the lump provision for educational schemes under "E–General" and (*b*) the addition of a provision of 14 for the free-studentships to students in non-Government schools, and (*c*) a provision of 2 on account of additional scholarships in Government High Schools converted into junior vocational schools.

136. *Miscellaneous.*—The increase of 12 in the revised estimate over the budget estimate for 1938-39 is due to (*a*) an expenditure of 5 on the Vocational Training and Primary Teachers Training Committees (*b*) an additional grant of 4 to the Bhandarkar Oriental Research Institute and (*c*) an expenditure of 3 on account of purchase of copies of some important classical publications for the use of educational institutions. The increase of 23 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is due to (*i*) the provision of 12 made for research work in Gujarati literature, (*ii*) an amount of 18 provided for the Board of Physical Education and (*iii*) a provision of 5 for grant to the S. N. D. T. Indian Women's University counterbalanced by the absence of provisions on account of the 3 additional items included in the revised estimate for 1938-39 and referred to above.

137. *F–Charges in England.*—These charges consist of provisions for (1) leave pay of officers on leave in England, (2) overseas pay of European Officers and (3) Government Scholarships. The first two fluctuate according to the number of officers going on leave. The decrease of 27 in the revised estimate compared with the budget for 1938-39 is due to certain officers not going on leave as anticipated and to scholars going to England late in the year. The increase of 11 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to the inclusion of provision for compensation to certain European Officers on the termination of their contracts.

138. *Lump provision.*—The expenditure anticipated in the current year against the lump provision of 32,92 for new schemes of educational expansion and improvement is 23,96. An amount of 14,36 out of this has been accounted for in the revised estimate of the current year under the appropriate sub-major, minor and detailed heads. The balance of 9,60 has been shown as the revised estimate against the lump provision. The saving of 8,96 is due to the time taken in the settlement of the details of the various schemes and to the consequent delay in starting those schemes.

XXVII and 38, Medical.

Revenue.

Page 40, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Medical Schools and College fees	2,51	2,45	2,45	2,57
Hospital Receipts	3,19	2,90	3,04	3,12
Mental Hospital Receipts	1,05	1,00	1,10	1,05
Sale of Medicines	1	1	1	1
Contributions	6,75	6,91	6,88	6,83
Income from endowments	21	22	27	32
Recoveries of overpayments	17	16	18	15
Collection of payments for services rendered ..	26	24	26	25
Miscellaneous	72	20	67	67
Total ..	14,87	14,09	14,86	14,97
Deduct—Refunds	—16	—9	—15	—7
Total ..	14,71	14,00	14,71	14,90

Expenditure.

Pages 218–238, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Medical Establishment	4,36	4,68	4,07	3,92
Hospitals and Dispensaries	24,82	26,12	25,36	27,41
Grants for Medical purposes	2,90	3,06	3,59	3,26
Medical Colleges and Schools	4,25	4,92	4,35	5,49
Mental Hospitals	5,54	5,10	6,15	5,38
Chemical Examiner	43	47	46	43
Charges in England	1,25	1,76	1,19	1,74
Loss or gain by exchange	—1	..	1	..
Total ..	43,54	46,11	45,18	47,63
Charged ..	4,75	5,10	4,10	4,15
Voted ..	38,79	41,01	41,08	43,48

Revenue.

139. *Medical Schools and College fees.*—The increase in the estimate for next year compared with the budget and revised estimates for the current year is mainly due to the anticipated receipt of fees from students at the Sir Currimbhoy Ebrahim Dental School which it is proposed to establish in the course of next year.

140. *Hospital Receipts.*—The increase in the revised over the budget estimate for 1938-39 is mainly due to an increase in the number of paying patients at hospitals owing to stricter enforcement of the revised hospital fee rules. For the same reason the budget estimate for the next year has been taken at a slightly higher figure.

141. *Mental Hospital Receipts.*—The increase in the revised over the budget estimate for year is due to the increase in the number of paying patients at the Mental Hospitals.

142. *Income from Endowments.*—Increase in the revised estimate and the budget estimate for next year compared with the budget estimate for the current year is due to additional income from interest on the endowment attached to the 26 beds in the Ellappa Balaram Pavilion at the J. J. Hospital, Bombay, which have now been taken over by Government for maintenance from Provincial revenues.

143. *Miscellaneous.*—The increase in the revised estimate and the budget estimate for next year is due to the fact that the Central Government pays to the Provincial Government at the beginning of each year a lump sum of Rs. 4,800 in respect of each British Medical Officer belonging to the War Reserve. It is expected that a sum of Rs. 43,200 will be paid to the Provincial Government on this account in the current year as well as in next year.

Expenditure.

144. *Medical Establishment.*—The decrease in the revised estimate compared with the budget estimate for 1938-39 is mainly due to (*i*) the appointment of a non-I.M.S. Officer as Personal Assistant to the Surgeon General, (*ii*) Vacancies in the I.M.S. Cadre, (*iii*) changes in personnel in the Surgeon General's Office. For the same reasons next year's estimate is lower than the current year's estimates.

145. *Hospitals and Dispensaries.*—The decrease in the revised estimate compared with the current year's budget estimate is mainly due to (*i*) less expenditure on the scheme for subsidising medical practitioners, (*ii*) changes in personnel, (*iii*) posting of B.M.S. Officers instead of I.M.D. officers at St. George's Hospital, Bombay, (*iv*) not filling up of the post of the Leprosy officer, (*v*) savings under house rent allowance to the Medical Officer at the Cama and Albless Hospitals and (*vi*) reduction in the rates of compensatory allowances. The increase in next year's estimate compared with the current year's budget estimate and the revised estimate is mainly due to (*i*) additional provision on account of the scheme for subsidising medical practitioners in rural areas, (*ii*) purchase of mattresses, bed sheets and other articles of linen required for the J. J. Group of Hospitals and the Cama and Albless Hospitals, (*iii*) additional X-Ray equipment for the J. J. Hospital, (*iv*) additional provision for grants to local and municipal hospitals and dispensaries, (*v*) additional short term Casualty Medical Officer for the J. J. Hospital, Bombay, and (*vi*) the appointment of additional inferior establishment at certain civil hospitals.

146. *Grants for Medical purposes.*—The increase in the revised over the budget estimate for the current year is mainly due to special grants to the King Emperor's Anti-Tuberculosis Fund and to the J. J. Hospital Nursing Association. The increase in next year's estimate compared with the budget estimate for the current year is on account of revision of grants-in-aid to several nursing associations.

147. *Medical Colleges and Schools.*—The decrease in the revised estimate compared with the budget estimate for the current year is mainly due to the savings anticipated in the grant of Rs. 1 lakh provided for Ayurvedic and Unani institutions. The increase in next year's estimate is mainly due to additional provisions on account of (*i*) the proposed establishment of the Sir Currimbhoy Ebrahim Dental School and (*ii*) the maintenance charges of two Ayurvedic Schools which it is proposed to establish next year.

148. *Mental Hospitals.*—The increase of 1,05 in the revised estimate over the current year's budget estimate is due partly to the enhanced pay of a Deputy Superintendent on promotion, to leave salary, and to additional expenditure on travelling allowances but chiefly to increased expenditure under "Contingencies" due to an increase in the number of patients and to inadequate provisions in the first place. The increase of 28 in next year's budget compared with the current year's budget, is due to increased provision under "Contingencies" in view of the increase in the number of patients, and provision on account of two new items viz., (1) additional S.M.S. Officer at the N. M. Mental Hospital, Thana, and (2) Hydrotherapy at the same Hospital.

149. *Charges in England.*—The decrease in the revised estimate compared with the budget estimate for the current year is due to the early return of an officer from leave, postponement of leave of one officer and the surrender of the provision of 9 for stores for being utilised in India.

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XXVIII and 39, Public Health.

Revenue.

Page 40, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Sale proceeds of sera and vaccines etc. ..	5,70	4,35	4,65	4,60
Contributions	1,57	1,63	1,50	1,61
Recoveries of overpayments	17	5	12	14
Collection of payments for services rendered ..	11	7	7	8
Transfer from deposit account of the Special Development Fund	..	..	..	8,55
Miscellaneous	13,51	12,96	13,85	13,62
Total ..	21,06	19,06	20,19	28,60
Deduct—Refunds ..	—7	—2	—6	—5
Total ..	20,99	19,04	20,13	28,55

Expenditure.

Pages 239–252, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Public Health Establishments	6,60	7,24	6,86	7,00
Grants for Public Health purposes ..	1,98	1,09	1,11	1,24
Expenses in connection with epidemic diseases.	1,60	1,89	1,94	1,74
Bacteriological Laboratories	3,19	3,08	3,32	3,42
Pasteur Institutes	14	14	13	10
Works	10,21	18,19	17,99	8,98
Special Development Programme	..	..	..	8,55
Charges in England	34	40	24	45
Total ..	24,06	32,03	31,59	31,48
Charged ..	*1,74*	*1,97*	*1,51*	*1,41*
Voted ..	22,32	30,06	30,08	30,07

Revenue.

150. The sale proceeds of quinine, sera and vaccines etc. and contributions from the local bodies towards the pay of vaccinators, the Infectious Diseases Hospital and receipts from water works are credited to this head.

151. *Sale proceeds of sera and vaccines, etc.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces. The increase in the revised estimate is based on the progress of actuals during the current year.

152. *Contributions.*—This head represents contributions received from local bodies towards—

(*i*) the Infectious Diseases Hospital, Poona,
(*ii*) the pay of vaccinators,
and
(*iii*) the Public Health Laboratory, Poona.

The revised estimate is less than the budget estimate of the current year because the contribution of 17 from the Rockfeller Foundation towards the health unit scheme is not likely to be received this year as that scheme will not be started until next year, when a contribution of 15 is expected, which accounts for the increase in next year's estimate over the current year's revised.

153. *Transfer from the deposit account of the Special Development Fund.*—The provision of 8,55 represents the transfer from the deposit account of the Special Development Fund for expenditure on village water supply works which will be financed from that Fund.

154. *Miscellaneous.*—The increase in the revised estimate for this year and the estimate for next year is mainly due to a greater demand for water from the public in Salsette.

Expenditure.

155. *Public Health Establishment.*—The revised estimate is less than the current year's budget on account of—

(*i*) the substitution of an I.M.S. Assistant Director of Public Health by a non-I.M.S. Officer, (*ii*) the debit on account of the leave salary of Mr. Stamper under " Charges in England ", and (*iii*) the delay in starting the health unit scheme.

The increase in next year's estimate over the revised estimate is mainly due to (*i*) the proposed appointment of a personal assistant to the Director of Public Health, (*ii*) provision for the purchase of a gas plant for the Public Health Laboratory, Poona, and (*iii*) additional provision for establishment charges provided *pro rata* on account of works executed by the Public Works Department.

156. *Grants for Public Health Purposes.*—The increase in next year's estimate over the revised estimate for the current year is due to (*i*) an additional provision of 5 for grants-in-aid to municipalities on account of health officers and sanitary inspectors as it is proposed to admit for Government grants municipalities with a population of 10,000 and above instead of those with a population of 15,000 or over as at present, and (*ii*) the additional provision of 7 for the Bombay Mofussil Maternity Child Welfare and Health Council.

157. *Expenses in connection with epidemic diseases.*—The increase in the revised over the budget estimate is due to the necessity for sanitary arrangements at Morwad. No provision has been made for this item next year as it is not known how long the pilgrimages to Morwad will continue. This together with smaller provision for anti-malaria staff accounts for the reduction in next year's estimate.

158. *Bacteriological Laboratories.*—The increase in the revised over the budget estimate of the current year is due to more expenditure on contingencies under the Haffkine Institute on account of greater demand for sera and vaccines. The increase in next year's budget estimate over the revised estimate is due to (*i*) the provision for additional establishment at the Haffkine Institute, (*ii*) additional provision for contingencies of the Haffkine Institute and (*iii*) full provision on account of the Pharmaceutical Laboratory being made next year.

159. *Works.*—The expenditure on village water supply works which was provided under this head up to the current year will, in the next year, be met from the Special Development Fund. The provision on this account has, therefore, been shown under the minor head " Special Development Programme ". The decrease in next year's estimate is due mainly to the absence of the current year's provision of Rs. 10,00,000 on this account counterbalanced by an increase of 26 for providing water mains at Juhu under the Salsette Water Supply Scheme and at the North-East of Jogeshwari Railway Station.

160. *Special Development Programme.*—The provision for village water supply works has been made under this head as it has been decided to finance the works from the Special Development Fund. As against the provision of 10,00 in the current year's budget made under " Works " the provision for next year is 8,55.

161. *Charges in England.*—The increase in the next year's estimate over the revised estimate is due to more officers going on leave ex-India.

XXIX and 40, Agriculture.

Revenue.

Page 41, Civil Budget Estimates.

—	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Agricultural Receipts	3,64	3,45	3,70	3,91
Recoveries of over-payments	9	2	5	2
Collection of payments for services rendered ..	2	1	5	1
Total ..	3,75	3,48	3,80	3,94

Expenditure.

Pages 253–272, Civil Budget Estimates.

—	1937-38.	Budget estimate, 1938-39.	1938-39 (Revised on new basis).	Budget estimate, 1939-40.
Direction	88		94	92
Superintendence	1,09		1,06	74
Subordinate and Expert staff	2,18		2,52	61
Experimental farms	1,72		1,58	1,52
Agricultural demonstration and propaganda including public exhibitions and fairs ..	42		1,39	53
Agricultural experiments and research ..	2,49		2,84	3,00
Agricultural education	3,36		3,49	3,79
Agricultural engineering	51		51	52
Boring operations	5		..	1
Scheme for the improvement of agricultural marketing in India	23		24	23
Special rural uplift schemes	..		3	3
Grants-in-aid, contributions, etc.	55		69	92
Other charges	..		..	3
Works	..		26	9
Charges in England	20		22	12
Total ..	13,68	16,35	15,77	13,06
Charged ..	*1,17*	*1,28*	*1,12*	*92*
Voted ..	12,51	15,07	14,65	12,14

Revenue.

162. *Agricultural Receipts.*—The Agricultural College and School fees and proceeds from farm produce, cotton seed and implements sold by the Agricultural Department and also grants from the Imperial Council of Agricultural Research transferred from the deposit section are credited to this head. The increase of 25 and 46 in the current year's revised and next year's estimate respectively compared with the budget of the current year is due mainly to increased provision for transfer from the deposit account of the Imperial Council of Agricultural Research on account of the Dry Farming Research scheme (which has since been extended), the Sugar-cane pests scheme, the scheme for testing the reactions of wheat to black stem rust and for certain works in connection with the Sheep-breeding and the Virus Diseases schemes.

Expenditure.

163. The classifications by minor heads of this major head have been changed with effect from 1939–40. For purposes of comparison with the estimates of next year the actuals of 1937–38 and the revised estimates of 1938–39 have been re-cast in accordance with the new classification and are not actuals nor estimates of the figures as they will be booked finally.

The difference between the budget estimate i.e., 16,35 and the revised viz.: 15,77 for the whole major head is mainly due to the non-utilisation of the lump provision for propaganda.

164. *Superintendence.*—The decrease of 32 in next year's budget compared with the current year's figure is due to the abolition of two posts of Deputy Director of Agriculture in consequence of the reorganisation of rural development work.

165. *Subordinate and Expert staff.*—The decrease of 1,91 in next year's estimate compared with the current year's figure is due mainly to the transfer to the head " 42, Co-operation " of the provisions for pay and allowances on account of (*a*) two Cotton Superintendents, and the Divisional Superintendent of Agriculture, Deccan Canals, and their staff and (*b*) 45 Agricultural Overseers, 30 Agricultural Sub-overseers and 29 kamgars transferred to the Co-operative and Rural Development Department as part of the scheme for the organisation of rural development work.

166. *Agricultural demonstration and propaganda including public exhibitions and fairs.*—The decrease in next year's budget compared with the current year's figure is mainly due to (*i*) the absence of lump provision for " Propaganda " and (*ii*) the transfer of the provision for " Bunding Classes " to the minor head " Agricultural Education " as supervision of bunding work has been entrusted to the Professor of Agricultural Engineering, Physics and Mathematics, Agricultural College, Poona.

167. *Agricultural Experiments and Research.*—The increase in next year's estimate compared with the figure for the current year is due to the inclusion of additional provision on account of the Dry Farming Research scheme and the Sugarcane Research Scheme (which have since been extended) and other new schemes financed wholly or partly by the Imperial Council of Agricultural Research.

168. *Agricultural Education.*—The increase of 30 in next year's estimate is due mainly to the inclusion of the provision for training agriculturists in bunding work (*vide* para. 166 above).

169. *Grants-in-aid, Contributions, etc.*—The increase of 23 in next year's estimate compared with the current year's figure is due mainly to the inclusion of provisions for cotton seed distribution and extension schemes financed by the Indian Central Cotton Committee.

170. *Other charges.*—The provision under this head is for expenditure on the quinquennial cattle census to be held next year.

171. *Charges in England.*—The decrease in next year's estimate compared with the figure for the current year is due to less provision on account of leave-salary for officers going on leave ex-India.

XXX and 41, Veterinary.

Revenue.

Page 41, Civil Budget Estimates.

	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Veterinary College and School Fees ..	16	14	16	14
Other receipts	9	6	11	8
Transfers from Deposit Account of grants from the Imperial Council of Agricultural Research.	10	10	15	20
Total ..	35	30	42	42

Expenditure.

Pages 273–277, Civil Budget Estimates.

	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Superintendence	60	60	76	60
Veterinary Education and Research ..	64	64	63	63
Subordinate establishment	2,11	2,10	2,12	2,11
Hospitals and dispensaries	48	70	53	81
Other charges	2	2	8	13
Charges in England	13	5	5	12
Total ..	3,98	4,11	4,17	4,40
Charged ..	*26*	*28*	*28*	*28*
Voted ..	3,72	3,83	3,89	4,12

Revenue.

172. The increase of 12 in the current year's revised estimate compared with the budget estimate is due to the increase in the number of students joining the Veterinary College, sale of rinderpest vaccines to Indian States, larger receipts from fees for inoculations and vaccinations against contagious animal diseases and the contribution of 5 from the Imperial Council of Agricultural Research on account of the Tick Control Scheme. The next year's estimate is the same as the revised estimate for the current year.

Expenditure.

173. *Superintendence.*—The increase of 16 in the revised over the budget estimate of the current year is due to larger purchases of sera and vaccines occasioned by widespread epidemics among cattle.

174. *Hospitals and dispensaries.*—The decrease of 17 in the revised estimate compared with the budget estimate of the current year is mainly due to savings anticipated in the provision for grants-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda and Bhusawal as the buildings are not likely to be completed during the current year. The increase in next year's estimate under this head is due to the new item of 31 for grants-in-aid towards the construction of veterinary dispensary building at Hubli and those at Sindgi, Taloda and Bhusawal, provision for which has been repeated.

175. *Other charges.*—The increase of 6 in the revised over the budget estimate of the current year is due to the purchase of two spraying machines for the Scheme for the Control of Ticks. The increase in the provision for next year is due to inclusion of the full year's cost of the Tick Control Scheme.

176. *Charges in England.*—The increase of 7 in next year compared with the budget and revised estimates of the current year is due to the provision for leave salary of two officers of the Bombay Veterinary College who intend to proceed on leave out of India.

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XXXI and 42, Co-operation.

Revenue.

Page 41, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Audit fees	1,13	1,17	1,17	1,35
Miscellaneous Receipts	72	1,36	94	1,11
Total ..	1,85	2,53	2,11	2,46
Deduct—Refunds	..	—1	..	—1
Total ..	1,85	2,52	2,11	2,45

Expenditure.

Pages 278–281, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Direction	73	80	78	1,09
Superintendence	3,91	4,24	4,10	8,80
Grants-in-aid	52	65	59	1,41
Other charges	88	1,38	1,08	6,19
Charges in England	5	11	..	7
Total ..	6,09	7,18	6,55	17,56
Charged ..	*41*	*51*	*30*	*45*
Voted ..	5,68	6,67	6,25	17,11

Revenue.

177. *Audit fees.*—The increase of 18 in next year's estimate compared with the budget and the revised estimates of the current year is due to larger receipts of audit fees on account of increase in the working capital of the Co-operative Societies and recovery of past arrears.

178. *Miscellaneous Receipts.*—Under this minor head (*i*) receipts of the Registrar and (*ii*) transfers from the deposit account of subsidy from the Government of India towards the Scheme of Co-operative Training and Education and from the Sugar Excise Fund are recorded. The decrease of 42 in the revised estimate compared with the budget estimate of the current year is due to reductions in the transfers from the deposit account of the subsidy towards the Co-operative

Training and Education Scheme and the grant from the Sugar Excise Fund, due to less expenditure. Next year's estimate includes no transfer from the Sugar Excise Fund. This accounts for the decrease of 25 in that year's estimate compared with the current year's budget estimate. The increase of 17 in next year's estimate over the revised estimate is due to larger receipts expected from the Co-operative Training and Education Scheme.

Expenditure.

179. The decrease of 63 in the revised estimate compared with the budget estimate of the current year is mainly due to (*i*) the provisions made for the additional staff and grants-in-aid to village multi-purpose societies not being fully utilised, (*ii*) the post of Assistant Registrar for Land Mortgage Banks being held in abeyance for part of the year, (*iii*) less expenditure on the Scheme for the Organisation of Co-operative Societies for sugar manufacture and the Co-operative Training and Education Scheme and (*iv*) the provision made for leave salary of the Registrar under the minor head ' Charges in England ' not being utilised.

The estimate for 1939-40 exceeds the current year's budget estimate by 10,38. This large increase is due to (*i*) the expansion of the activities and the staff of the Co-operative Department in consequence of the decision of Government to undertake intensive measures for the organisation of rural development work and to entrust it to the Co-operative Department and (*ii*) provision being made for the staff and contingencies of debt composition boards to be set up when the legislation for composition of debts of agriculturists is passed. The lines on which the rural development work will be organised and the details of additional staff which will be employed for that work are explained in statements of new items under 42, Co-operation.

XXXII and 43, Industries.

Revenue.

Page 42, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget Estimate, 1938–39.	Revised Estimate, 1938–39.	Budget Estimate, 1939–40.
Industries	3,88	3,50	4,31	4,31
Fisheries	62	72	61	69
Recoveries of overpayments	1	..	..	..
Total ..	4,51	4,22	4,92	5,00
Deduct—Refunds	—1	—1	—1	—1
Total ..	4,50	4,21	4,91	4,99

Expenditure.

Pages 282–305, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget Estimate, 1938–39.	Revised Estimate, 1938–39.	Budget Estimate, 1939–40.
Industries	6,82	9,73	8,78	11,70
Fisheries	72	1,39	86	1,36
Charges in England	4	8	..	8
Total—Voted ..	7,58	11,20	9,64	13,14

Revenue.

180. *Industries.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to larger receipts (70) under the Weights and Measures Act, the reason being that the verification of weights and measures which is carried out once in two years falls due in the current year and to the additional transfer (10) from the deposit account of the grant from the Government of India on account of the development of handloom and small scale woollen industries.

181. *Fisheries.*—The decrease in the revised estimate compared with the budget estimate is partly due to no further instalments on the launch "Sir Frederick Sykes" being payable and partly to smaller receipts from the sale of salt.

Expenditure.

182. *Industries.*—The decrease of 95 in the revised estimate compared with the budget estimate for the current year is mainly due to (*i*) a saving of 43 under "Industrial Development" due to the completion only late in the year of the Industrial Engineer's Workshop and the Industrial Chemist's Laboratory, and the consequent saving on staff and experimental work; (*ii*) saving of 40 mainly due to certain schemes of industrial development, namely, the scheme for the manufacture of lead pencils, development of paper pulp industry, survey of sericulture and ericulture and pottery experiments, being postponed or started late in the year and (*iii*) a saving of 31 under "Vocational Training for middle class unemployed" due mainly to the abandonment of the scheme for establishing a Tailoring School and to the late starting of the Leather Working School; partly counterbalanced by increased expenditure of which the main item is an increase of 14 under "Direction" as the Director of Industries did not proceed on leave ex-India, which accounts for the saving under "Charges in England".

The increase of 292 in next year's budget compared with the current year's revised estimate is mainly due to provision (3,49) for several new items of expenditure for industrial development partly counterbalanced by less provision under existing schemes of industrial development.

183. *Fisheries.*—The decrease of 53 in the revised estimate under this head is mainly due to the scheme for improvement of fishing methods having been postponed until next year.

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XXXVI and 47, Miscellaneous Departments

Revenue.

Page 42, Civil Budget Estimates

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Examination Fees	29	35	32	30
Fees for the Inspection of Steam Boilers ..	1,29	1,35	1,32	1.32
Administration of Indian Partnership Act, 1932	4	5	4	4
Miscellaneous	22	10	20	22
Total ..	1,84	1,85	1,88	1,88
Deduct—Refunds ..	— 2	— 3	— 2	— 2
Total ..	1,82	1,82	1,86	1,86

Expenditure.

Pages 306–316, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938 39.	Budget estimate, 1939–40.
Labour and Emigration.				
Inspector of Factories	1,34	1,38	1,28	1,53
Labour	1,48	2,36	2,55	1,84
Inspection and Tests—				
Inspection of Steam Boilers	1,15	1,21	1,22	1,21
Statistics—				
Provincial Statistics	10	10	11	10
Miscellaneous—				
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	15	15	16	16
Administration of Indian partnership Act ..	3	3	3	3
Miscellaneous	3,16	2,76	3,19	5,36
Charges in England	24	30	26	48
Total ..	7,68	8,32	8,83	10,74
Charged ..	1,04	98	1,00	90
Voted ..	6,64	7,34	7,83	9,84

Expenditure.

184. *Inspector of Factories.*—The revised estimate is less than the budget estimate of the current year because one Inspector went on leave *ex*-India. The increase in the estimate for next year is due to the appointment of additional Inspectors, clerks and peons in the Factory Department in connection with the extension of the provisions of the Factories Act and the Payment of Wages Act to small concerns.

185. *Labour.*—The increase in the revised estimate over the current year's budget estimate is mainly due to the expenditure of about 50 on account of the Textile Labour Inquiry Committee. The decrease in the budget estimate of next year is due to less expenditure on the Textile Labour Enquiry Committee and the new Commissioner of Labour and a part of the expenditure on social amenities for labour being provided under the head " 50-Civil Works ".

186. *Miscellaneous.*—The increase in the revised estimate over the budget estimate of the current year is due to (*i*) the additional grant to the Children's Aid Society on account of the increase in the number of children dealt with under the Bombay Children Act and in the grant to the Bombay Province Probation and After-care Association and (*ii*) additional grants to the backward class hostels as a result of the increase in the rates of capitation grants and extra expenditure on scholarships to backward class students.

The increase in the estimate of next year over the revised estimate is due to (*i*) the proposed payment of a block grant of Rs. 2 lakhs to the Children's Aid Society, Bombay, for construction of a Children's Home at Chembur, (*ii*) increased provision for grant-in-aid to the Children's Aid Society owing to the large number of Children that the Society will have to accommodate in its new Home, (*iii*) appointment of an Assistant Inspector of Certified Schools, (*iv*) maintenance charges of children committed to the Sholapur Children's Home and (*iv*) additional provision for scholarships for backward class students.

187. *Charges in England.*—The increase in the estimate of next year over the budget and the revised estimates of the current year is due to more officers going on leave *ex*-India.

XXXIX and 50, Civil Works.

Revenue.

Page 43, Civil Budget Estimates.

	1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	51,00	45,15	48,21	47,37

Expenditure.

Pages 317-353, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	1,27,46	1,13,50	1,21,36	1,23,30
Charged ..	*7,24*	*6,33*	*5,93*	*6,00*
Voted ..	1,20,22	1,07,17	1,15,43	1,17,30

Revenue.

188. The receipts consist mainly of rents of buildings and transfers from the Central Road Fund.

The increase of 3,06 in the revised over the budget estimate for 1938-39, is mainly due to the increase under transfers from the Central Road Development Account on account of new works taken up during the course of the year (2,89) and under recoveries of expenditure (22), partly counterbalanced by less receipts from rents of buildings. The increase of 2,22 in the budget estimate for 1939-40, compared with that for 1938-39, is mainly due to the increased provision for Central Road Development works.

Expenditure.

189. The increase of 7,86 in the revised over the budget estimate for 1938-39 is mainly due to expenditure of an urgent nature authorised on Medical, Scarcity and Petrol Tax works, tools and plant and grant-in-aid to local bodies for scarcity works, etc. The increase of 9,80 in the budget estimate for 1939-40, compared with the budget estimate for 1938-39, is due to provision for new major works enumerated in statement F and to increased provision for Central Road Development works.

190. The budget estimate for 1939-40 is distributed as under:—

		Rs.
Major works in progress	Voted ..	1,30
New major works	Voted ..	9,96
Road works to be financed from the receipts from the Petrol Tax Fund	Voted ..	35,60
Minor works	*Charged* ..	*34*
	Voted ..	3,58
Repairs	*Charged* ..	*2,03*
	Voted ..	40,02
Establishment—Ordinary ..	*Charged* ..	*2,48*
	Voted ..	16,37
Establishment—Central Road Fund ..	*Charged* ..	*27*
	Voted ..	11
Tools and Plant	Voted ..	1,28
Grant-in-aid	Voted ..	8,97
Suspense	Voted ..	5
Charges in England—Establishment—Ordinary	*Charged* ..	*86*
	Voted ..	6
Establishment—Central Road Fund ..	*Charged* ..	*2*
	Voted ..	....
		1,23,30

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

191. In this Province the Public Works Department establishment is not divided into two distinct branches to deal separately with " Irrigation " and with " Roads and Buildings " (or " Civil Works "). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of Irrigation survey works as well as tools and plant purchased from the Provincial Road Fund) are included in one demand for grant under the head " 50, Civil Works ".

192. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

193. *Establishment.*—During the years up to and including 1933-34 the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads " XVII ", " 18 ", " 68 ", " 81 " and " 52 ", the residue being shown under the head " 50 ". The figures worked out in the accounts on the basis of a *pro-rata* distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided, with effect from the year 1934-35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro-rata*, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

194. *Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments and also from the Provincial Road Fund, provision for tools and plant required for such works is made at that rate by deduction from the total actual requirements. The residue is distributed over all other Provincial heads, including " 50 ", in proportion to the estimated outlay on works and repairs under those heads.

195. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is accordingly classified under the head " 80, Bombay Development Scheme ", to which head the cost of works in connection with that scheme is debitable. That head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, and full pay and allowances of one overseer, who are now in charge of the Back Bay Reclamation work. Secretariat charges, calculated at 1 per cent. on the cost of works are also included under that head.

196. The details of the establishment and tools and plant charges except those of the special establishment and those tools and plant which are required for carrying out Irrigation survey works are given in the detailed account under the major head " 50, Civil Works " and the details of the special establishments and tools and plant required for Irrigation survey works are given in the detailed accounts under the major heads concerned.

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DISTRIBUTION OF CHARGES FOR ESTABLISHMENT OVER SEVERAL PUBLIC WORKS DEPARTMENT MAJOR HEADS.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
	Rs.	Rs.	Rs.	Rs.
1. 81, Civil Works (executed from loan funds)—Ordinary establishment charges calculated on a *pro-rata* basis—				
Charged	*133*	....	....	....
Voted ..	566	....	....	....
2. Irrigation heads—				
"XVII"—				
(*a*) Cost of Special Establishment classified under "XVII" .. Voted ..	2,73,158	2,73,000	2,73,500	3,27,000
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "XVII" *Charged*	*6,991*	*5,000*	*5,000*	*4,500*
Voted ..	36,386	20,200	20,200	21,000
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis. *Charged*	*79,906*	*62,000*	*62,000*	*52,000*
Voted ..	4,15,843	2,53,000	2,53,000	2,40,000
(*d*) Share of expenditure on retrenched personnel debitable to the Irrigation Branch .. Voted ..	1,877	900	400	....
"18"—				
(*a*) Cost of special establishment classified under "18". *Charged*	*1,474*	....	*3,400*	....
Voted ..	40,886	45,500	41,000	32,000
(*b*) Pensionary charges for Irrigation Department estimated to be debited to "18" *Charged*	*1,387*	*1,200*	*1,200*	*900*
Voted ..	6,023	4,400	4,400	4,200
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis. *Charged*	*15,846*	*14,000*	*14,000*	*10,000*
Voted ..	68,833	56,000	56,000	46,000
"68"—				
(*a*) Cost of special establishment classified under "68" .. Voted ..	4,461	....	....	....

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
2. Irrigation heads—*contd.*	Rs.	Rs.	Rs.	Rs.
"68"—*contd.*				
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68" — *Charged*	*894*	*1,600*	*2,000*	*800*
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68" — Voted ..	4,725	6,400	6,000	3,400
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis. — *Charged*	*10,214*	*20,000*	*20,000*	*9,000*
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis. — Voted ..	54,004	80,000	80,000	39,000
3. "52, Bombay Development Scheme"—				
(*a*) Cost of special establishment .. Voted ..	78,038	1,05,200	98,000	1,10,700
(*b*) Ordinary establishment charges calculated on a *pro-rata* basis. — *Charged*	*7,716*	*14,000*	*14,000*	*29,000*
(*b*) Ordinary establishment charges calculated on a *pro-rata* basis. — Voted ..	19,948	56,000	56,000	1,34,000
4. "50, Civil Works"—				
(*a*) Ordinary establishment charges calculated on a *pro-rata* basis. — *Charged*	*4,68,412*	*3,67,600*	*3,27,600*	*3,33,700*
(*a*) Ordinary establishment charges calculated on a *pro-rata* basis. — Voted ..	17,65,717	15,96,200	16,65,700	16,42,800
(*b*) Establishment—Central Road Fund. — *Charged*	*22,350*	*28,400*	*28,400*	*29,300*
(*b*) Establishment—Central Road Fund. — Voted ..	5,349	9,800	9,800	11,200
Total ..	33,91,137	30,20,400	30,41,600	30,80,500
Charged ..	*6,15,323*	*5,13,800*	*4,77,600*	*4,69,200*
Voted ..	27,75,814	25,06,600	25,64,000	26,11,300

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1939-40.

197. The total gross estimated cost of the Public Works Department for the year 1939-40 is Rs. 37,24,200 (Rs. 5,25,200 Charged+Rs. 31,99,000 Voted) while the total net estimated cost is Rs. 30,80,500 (Rs. 4,69,200 Charged+Rs. 26,11,300 Voted). The following statement shows the variations between the figures of the cost of establishment for the years 1939-40, 1938-39 and 1937-38 :—

Items.	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges ..	37,95,240	37,34,500	37,34,400	36,89,400
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—4,60,509	—7,52,900	—7,31,600	—6,43,700
Net Establishment charges excluding pensionary charges ..	33,34,731	29,81,600	30,02,800	30,45,700
3. Pensionary charges of the Irrigation Department	56,406	38,800	38,800	34,800
Total ..	33,91,137	30,20,400	30,41,600	30,80,500

198. *Item* 1—*Total establishment charges excluding pensionary charges.*—The decrease in the budget estimate for 1939-40 compared with the budget and the revised estimates for the year 1938-39 is mainly due to—

(*i*) the retirement of senior officers of the Indian Service of Engineers and deputation of one officer of the Indian Service of Engineers to the Educational Department ;

(*ii*) reorganisation of the Dapuri Workshops which have been converted into a Sub-division under the control of the Consulting Public Health Engineer to Government ;

(*iii*) the abolition of one Divisional and three Sub-divisional charges in the Deccan Irrigation Circle ; and

(*iv*) conversion of the temporary posts of clerks and inferior servants in sub-divisions and staff of the Electrical Branch into permanent posts.

199. *Item* 2—*Establishment charges recoverable from other Governments and Departments.*—The smaller recoveries anticipated in the budget estimate of 1939-40 compared with the budget and the revised estimates for 1938-39 are due to less work carried out on behalf of other Governments and Departments.

200. *Item* 3—*Pensionary charges of the Irrigation Department.*—Pensionary charges are adjusted on a percentage basis on the establishment charges under the Irrigation heads " XVII ", " 18 " and " 68 " by credit to the head " 55-Superannuation Allowances and Pensions " after the close of the year. The rate of adjustment was fixed at 14 per cent. until the year 1930-31, when, this rate being considered excessive, the Government of India directed that in future it should be decided with reference to the rate of interest paid on loans taken from that Government in any particular year. The rate of adjustment is fixed accordingly every year and in doing so the fact that certain establishment in this Department is temporary is taken into account.

The pensionary charges debitable to the Irrigation Department are calculated every year at the rate of adjustment fixed, as mentioned above, on the ordinary establishment charges debitable to the Irrigation heads concerned on a *pro rata* basis ; charges on account of special establishments, which with the exception of one measurer in the Central Circle are all of a temporary nature, are excluded. The pensionary charges thus vary each year consequent on the variations which occur in the share of ordinary establishment charges debitable to the Irrigation heads and the rate of adjustment.

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PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1937 ..	41,29,379
Receipts in 1937-38	80,185
	42,09,564
Expenditure in 1937-38	38,89,553
Balance on 31st March 1938	3,20,011
Estimated receipts in 1938-39	31,78,000
	34,98,011
Estimated expenditure in 1938-39	36,89,000
Estimated balance on 1st April 1939 ..	—1,90,989
Estimated receipts in 1939-40	36,00,000
	34,09,011
Estimated expenditure in 1939-40	36,00,000
Estimated balance on 31st March 1940 ..	—1,90,989*

* This minus balance will be wiped out early in 1940-41 by a credit along with the first quarterly allotment to be received from the Central Road Development Fund equal to 90 per cent. of the estimated expenditure in the beginning of that quarter (*vide* paragraph 281).

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50-CIVIL WORKS" FOR THE YEAR 1939-40.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle	57,000
Superintending Engineer, Central Circle	63,000
Superintending Engineer, Deccan Irrigation Circle ..	24,000
Superintending Engineer, Southern Circle	47,000
Electrical Engineer to Government	9,000
Total ..	2,00,000
Distribution of the above total—	
Central Heads { 50-Civil Works	7,800
Central Heads { 32-Ecclesiastical	800
Central Heads { 33-Payments to Crown Representative	300
Central Heads { 8-Military Engineer Services ..	100
Central Heads { Posts and Telegraph Works ..	3,000
	12,000
Provincial Road Fund	17,000
	29,000
39-Public Health—Public Works Department	1,800
50-Civil Works—Provincial	1,28,000
52-Bombay Development Scheme	10,000
Irrigation Heads—	
XVII-Irrigation, Navigation, etc.	9,000
18-Irrigation—Public Works Department	4,000
18-Irrigation—Civil (Revenue Department)	15,000
68-Construction of Irrigation, etc., works	3,000
70-Capital Outlay on Improvements to Public Health (General Department)	200
Total ..	2,00,000

XLI and 52, Bombay Development Scheme.

201. Up to and inclusive of the year 1938-39 receipts and expenditure for all the schemes of the late Development Department except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the head 80-Bombay Development Scheme. It has been decided to open revenue accounts for this scheme with effect from the year 1939-40, and from that year the revenue receipts and expenditure on repairs and maintenance of this scheme also will be recorded under the heads XLI and 52-Bombay Development Scheme. The receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39-Public Health, respectively.

Revenue.

Page 43, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Rent from properties	6,78	6,43	7,68	10,16
Sale of electricity	13	12	14	13
Miscellaneous	18	26	26	28
Deduct—Refunds	..	..	—1	..
Total ..	7,09	6,81	8,07	10,57

Expenditure.

Pages 354-356, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938-39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
I.—*Original Works*—				
(*a*) Land acquisition and Law charges ..	35	5	5	3
(*b*) Other Works—				
(1) Industrial Housing Scheme ..		4,72	4,28	3,14
(2) S. S. 3 (Trombay North-West)		5	5	5
(3) S. S. 6 (Danda)		1	1	..
(4) S. S. 7 (Khar Model Suburb) ..		8	6	6
(5) S. S. 16 (Shahar)		3	2	2
(6) S. S. 18 (Kirol North) ..		2	1	1
(7) G.-1 (*a*)—Quarters and offices in Bombay		1	2	1
(8) Back Bay Reclamation Scheme		..	..	5
	35	4,97	4,50	3,37

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
II.—Repairs and Maintenance including rents and taxes, etc. for Development Chawls	2,43	3,72	3,51	4,24*
Establishment .. ..*Charged* ..	*8*	*14*	*14*	*29*
Voted ..	98	1,62	1,54	3,11
	1,06	1,76	1,68	3,40
Tools and Plant	2	4	4	10
Total ..	3,86	10,49	9,73	11,11
Charged ..	*8*	*14*	*14*	*29*
Voted ..	3,78	10,35	9,59	10,82†

* The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	3,84	..	19	4,03
Electrical	12	..	..	12
Thana	3	6	..	9
Total ..	3,99	6	19	4,24

Revenue.

202. The increase in the revised estimate over the budget estimate for 1938-39 is due to the increase in occupancies in the Development Chawls. The estimate for 1939-40 is based on the anticipated number of occupied rooms in the Development Chawls and it also includes receipts from rents from lease of lands and other miscellaneous receipts of a revenue nature in the Back Bay Reclamation Scheme for which revenue accounts are to be opened from that year.

Expenditure.

203. *Original Works.*—The decrease of 47 in the revised estimate compared with the budget estimate for 1938-39 is due to the late acceptance of tenders for the work of additions and alterations to the Development Chawls and to low tendered rates. The reduction of 1,60 in the budget for 1939-40 compared with that for 1938-39, is due to completion of the work of providing 710 additional storage tanks on the Development Chawls during 1938-39.

† Included in the schedule of demands under—

Demand No. 23, "50, Civil Works"	1,44
„ 24, "52, Bombay Development Scheme..	9,38
	10,82

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204. *Repairs and Maintenance.*—The municipal taxes on the Development chawls for a particular year vary with the amount of the rent for the previous year. The decrease in the revised estimate compared with the budget estimates for 1938-39 is due to this reason. The increase in the budget estimate for 1939-40 compared with that for 1938-39, is mainly due to special repairs for remodelling the chawls. It is also due to the transfer of revenue expenditure on Back Bay Reclamation scheme from 80-Bombay Development Scheme to this head.

205. *Establishment.*—The increase of 15 in the Charged expenditure in the budget estimate for 1939-40, compared with that for 1938-39, is due to *pro rata* distribution of establishment charges which depend upon the expenditure during a particular year for works under the several heads for which the establishment is utilised. Out of the total increase of 1,49 under Voted an amount of 71 is also due to similar reasons. The opening of revenue accounts for the Back Bay Reclamation Scheme from next year, requiring the transfer of the debit for brokerage charges on the sale of lands in that scheme from " 80-Bombay Development Scheme " to this head accounts for an increase of 66. The balance of increase under Voted, *viz.*, 12 is due to the increase of pay of inferior servants and the additional establishment required for the maintenance of the Development Chawls.

206. *Tools and Plant.*—The estimates under this head are based on the *pro rata* distribution of the Public Works Department charges.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 44, Civil Budget Estimates

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Transfers from Famine Relief Fund ..	6,17	3,34	2,17	2,16
Total ..	6,17	3,34	2,17	2,16

Expenditure.

Page 357, Civil Budget Estimates

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Expenditure met from Famine Relief Fund	6,17	3,34	2,17	....
Expenditure met from general revenues	95	....	1,17	....
Total, 54-A-Famine Relief ..	7,12	3,34	3,34	....
Total, 54-B-Transfers to Famine Relief Fund	6,51	2,48	1,00	....
Grand Total ..	13,63	5,82	4,34	....
Charged ..	*6,57*	*2,48*	*1,00*	....
Voted ..	7,06	3,34	3,34	....

Revenue.

207. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund ". The revised estimate for 1938–39 has been placed at 2,17 as that amount will be available to meet famine expenditure in the current year. As no direct expenditure on famine relief is anticipated in 1939–40 the Famine Relief Fund receipts amounting to 2,16 next year will be utilised to meet indirect famine expenditure on protective irrigation works.

Expenditure.

208. *54-A–Famine Relief.*—The actuals of 1937–38 are high on account of relief measures in the scarcity affected areas in the eastern portion of the Panch Mahals and parts of the Poona, Ahmednagar, Sholapur and Bijapur Districts. Timely and well distributed rains eased the situation in most of these parts during 1938–39 with the exception of Bijapur where relief measures continued up to 1st October 1938. The budget provision of 3,34 is likely to be fully utilised in the current year. No provision is made in next year's estimates as no scarcity or famine is anticipated in that year. Expenditure to the extent of 6,17 out of the total expenditure of 7,12 in 1937–38 was met from the Famine Relief Fund and the balance of 95 was financed from the general revenues. Similarly,

out of the total expenditure of 3,34 in the current year 2,17 will be met from the Famine Relief Fund and the balance (1,17) will be financed from general revenues.

209. *54-B-Transfers to Famine Relief Fund.*—Under paragraph 7 (1) of the Bombay Famine Relief Fund Act the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Paragraph 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. The current year's budget estimate of 2,48 represented the deficiency expected at the end of 1937–38 which was to be made good in the beginning of 1938–39. It has since been decided that the deficiency of a particular year should be made good in the same year and consequently 2,72 more, in addition to 3,79 provided for in the revised estimate of 1937–38, i.e., 6,51 in all, were adjusted in the accounts of 1937–38 to make up the statutory minimum balance in the Fund at the end of 1937–38. It is anticipated that the deficiency to be made good on 31st March 1939 will amount to 1,00 and this will fall in the current year's accounts. No provision has been made in next year's estimate as it is quite impossible to estimate so far in advance whether there will be any deficiency which will have to be made good on 31st March 1940 on the basis of the market value of the securities belonging to the Fund on that date.

XLIV and 55, Superannuation.

Revenue.

Page 44, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Contributions for pensions and gratuities	8,16	7,87	8,01	7,44
Receipts in England	19	....	1	....
Deduct—Refunds	—3	—1	—1	—1
Total ..	8,32	7,86	8,01	7,43

Expenditure.

Pages 358–361, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Superannuation and retired allowances	79,51	81,56	82,81	85,07
Compassionate allowances ..	57	60	60	60
Gratuities	81	43	47	21
Pensions for distinguished and meritorious services or for political considerations	10	13	11	11
Covenanted Civil Service Pensions ..	89	90	1,05	1,05
Donations to Service Funds ..	18	15	19	18
Donations to Provident Funds ..	28	28	28	24
Equated payments of commuted value of pensions transferred from capital	9,95	11,20	11,09	12,12
Charges in England	25,51	27,64	25,96	26,68
Loss or gain on exchange ..	—13	....	13	....
Deduct—Actual amount of pensions recovered from other Governments.	—6,22	—6,30	—6,30	—6,30
Deduct—Pensionary charges transferred to commercial departments ..	—58	—39	—39	—34
	1,10,87	1,16,20	1,16,00	1,19,62
Charged ..	*26,64*	*28,64*	*28,56*	*29,59*
Voted ..	84,23	87,56	87,44	90,03

Revenue.

210. The increase in the current year's revised is mainly due to the recovery in arrears of pension contribution in respect of the Order and Crime Police supplied to Railway Companies. The decrease in the next year is due to the starting of provident and pension funds by more local bodies for their employees taken on loan from Government.

Expenditure.

211. Under the Government of India Act, 1935, pensions payable to Judges of the High Court and to persons appointed by the Secretary of State or to persons appointed before 1924 to services or posts declared as superior, and Government

contribution to pension or provident funds in respect of such persons are charged on the revenues of the Federation, in the first instance, a corresponding contribution being payable by the Provincial Government to the Central Government. The amounts of contribution payable by this Government to the Central Government are shown separately in detail in the Civil Budget Estimates.

212. *Superannuation and retired allowances.*—The revised estimate for 1938–39 is based on the progress of actuals. The estimate for 1939–40 provides for the growth of expenditure indicated by the trend of the actuals of recent years.

213. *Gratuities.*—The decrease in 1939–40, compared with 1938–39, is due to no write-back being necessary in respect of expenditure on gratuities paid in the past to retrenched personnel, as that amount has been fully debited to revenue in 1938–39.

214. *Covenanted Civil Service Pensions.*—The current year's revised and the next year's estimate are based on actual requirements so far as now known.

215. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926–27 the capital expenditure debited to the head " 83, Payments of commuted value of pensions " together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1939–40 over the revised estimate for 1938–39 is due to the fact that the revised estimate includes equated payments for twelve years whereas next year's estimate includes those for thirteen years.

216. *Charges in England.*—The expenditure under this head includes pre-separation pension charges in respect both of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head " *Deduct*—Actual amount of pensions recovered from other Governments ". The revised estimate for 1938-39 is based on the progress of current actuals which indicate a reduction, compared with the current year' budget estimate. Next year's estimate provides for the growth of expenditure indicated by the trend of the actuals of recent years.

217. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

218. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

55-A, Commutation of Pensions financed from ordinary revenues.

Page 361, Civil Budget Estimates.

——	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Amount transferred from the head "83, Payments of Commuted Value of Pensions" ..	6	8	8	4
Charged ..	1	2	2	1
Voted ..	5	6	6	3

219. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "55, Superannuation allowances and pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "55". These debits to the capital head "68, Construction of Irrigation etc., works" in relief of expenditure under the head "55", involve a utilisation of loan money to finance expenditure debitable to revenue. The debits of pensionary charges under the capital head are therefore utilised in relief of expenditure under the capital head "83, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "55-A". The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head "68, Construction of Irrigation, etc., Works" which depend on the provisions for establishment charges under that head.

XLV and 56, Stationery and Printing.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Stationery receipts	34	24	24	28
Sale of gazettes and other publications	1,09	95	1,00	98
Other press receipts	2,61	2,35	2,44	2,47
Receipts in England	1	1	1	1
Total ..	4,05	3,55	3,69	3,74
Deduct—Refunds ..	....	—1	—6	—1
Total ..	4,05	3,54	3,63	3,73

Expenditure.

Pages 362-367, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39,	Revised estimate, 1938-39.	Budget estimate, 1939-40.
I. *Stationery*—				
Stationery Offices and Stores ..	1,05	1,11	1,08	1,09
Purchase of Stationery Stores ..	5,90	5,16	5,80	7,01
Stationery supplied by other Governments	1	1	1	1
Deduct—Value of stationery supplied to other Governments and paying departments	....	....	....	—1
II. *Printing*—				
Government Presses	5,38	5,09	5,37	5,35
Printing at private presses ..	1	1	1	1
Cost of printing work done by other Governments	1	....	....	....
Deduct—Cost of printing work done for other Governments and paying departments	—3	—1	—2	—1
Charges in England	85	77	44	62
Loss or gain by exchange	—1	....	....	....
Total, Voted ..	13,17	12,14	12,69	14,07

Revenue.

220. The increase in the revised over the budget estimate for the current year is due to the printing of the History of Services for the Sind Government, consolidated and classified Abstracts of the Comptroller in Sind and voting papers for District Local Board elections for 10 districts. The next year's estimate is based on the normal actuals of past years.

Expenditure.

221. *Purchase of Stationery Stores.*—The increase in the revised over the budget estimate for 1938–39 is due chiefly to expenditure on :—

(1) purchase of additional typewriters,
(2) supply of stationery articles to Committees appointed by Government,
(3) increase in rates of paper,
(4) additional paper, stationery, etc., required for new offices and for additional works done at the Government Central Press, Bombay.

The increase in the estimate for 1939–40 over the budget estimate for 1938–39 is due to the (*i*) supply of stationery articles, forms, etc., to the Inspecting Officers taken over by Government under the Bombay Primary Education (Amendment) Act, 1938, (*ii*) supply of stationery articles required by the officers in charge of the Primary School Leaving Certificates Examination Centres, (*iii*) supply of stationery articles to the new offices created by Government, and (*iv*) additional provision of 1,65 for substitution of mill made cloth by khadi, mill-made paper by hand-made paper and for the purchase of other articles of Indian manufacture.

222. *Government Presses.*—The increase in the current year's revised over the budget estimate is mainly due to the following causes :—

(1) The printing of (*a*) several leaflets in English and other regional languages issued by the Director of Information, (*b*) reports of various Committees appointed by Government, (*c*) Bombay Civil Services Manual, Volumes I and II, (*d*) History of Services for the Province of Sind, (*e*) heavy debates of the lengthy Sessions of the Bombay Legislative Assembly and Bombay Legislative Council,
(2) the employment of 6 apprentices at the Government Central Press, and
(3) the increase in pay to inferior servants.

The additional expenditure will continue in 1939–40.

223. *Charges in England.*—The decrease in the revised estimate, compared with the budget estimate of 1938–39, is due to the purchase of a larger number of articles of Indian-make in substitution of foreign goods.

224. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Assembly and the Council.*—Out of the net provision made for the purchase of Stationery Stores in the year 1938–39, a sum of Rs. 50,000 was earmarked for the work to be done for the two Legislative Bodies. The cost of the printing work, etc., done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1937–38 works out to Rs. 39,463.

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XLVI and 57, Miscellaneous.

Revenue.

Page 46, Civil Budget Estimates.

	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Unclaimed deposits	2,39	1,53	1,53	1,63
Sales of old stores and materials ..	17	2	20	3
Sales of Land and Houses, etc. ..	1	....	....	....
Fees for Government Audit ..	35	38	37	37
Commissions on purchase, sales, etc. of Government securities and savings Banks investments	4	....	....*	....*
Contributions	33	32	41	32
Other fees, fines and forfeitures ..	8	12	7	11
Transfer from the deposit account of grants for economic development and improvement of rural areas ..	....	1,91	1,84	1,60
Recoveries of overpayments ..	20	29	29	20
Collection of payments for services rendered	1,23	99	1,23	1,25
Miscellaneous	5	32	28*	19*
Receipts in England	....	....	3	....
Net gain by exchange on remittance transactions	....	....	1	....
Loss or gain by exchange on local transactions	....	....	—2	....
Total ..	4,85	5,88	6,24	5,70
Deduct—Refunds ..	—47	—56	—56	—55
Total ..	4,38	5,32	5,68	5,15

Expenditure.

Pages 368-373, Civil Budget Estimates.

	Actuals, 1937–38	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Expenditure on account of State prisoners and detenues ..	1	....	....	....
Donations for charitable purposes ..	1,13	1,12	1,15	1,02
Special Commissions of Enquiry ..	1	....	10	....
Petty Establishments	62	40	68	7
Irrecoverable Temporary Loans and Advances written off ..	38	20	40	2,06
Rents, rates and taxes	1,25	1,77	1,80	1,31

*The credit on account of commissions on purchase, sales, etc. of Government securities and savings Banks investments is taken under "Miscellaneous" in the revised estimate for 1938-39 and the budget estimate for 1939-40.

	Actuals, 1937-38.	Budget estimate, 1938-39	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Contributions	2,43	1,68	1,81	1,87
Miscellaneous Compensations ..	1	1	1	3,41
Miscellaneous Darbar Charges ..	2	2	1	2
Charges in connection with Village Panchayats Acts, (Bombay) ..	22	4,24	24	4,00
Miscellaneous and unforeseen charges	8	6	50,10	8
Charges in England	1	1	1	1
Charges in connection with illumination of provincial buildings at the time of Their Majesties Coronation ..	77	....	....	....
Total ..	6,94	9,51	56,31	13,85
Charged ..	*1*	....	....	....
Voted ..	6,93	9,51	56,31	13,85

Revenue.

225. *Unclaimed Deposits.*—The estimate for next year is based on the average of past actuals.

226. *Sale of old Stores and Materials.*—The increase in the revised estimate over the budget estimate of the current year is based on the progress of actuals.

227. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The expenditure from grants made by the Government of India for rural development is provided under " 25, General Administration" under the revenue section and a corresponding credit is taken under " XLVI-Miscellaneous " by transferring an equal amount from the deposit section. The figures under this head depend entirely on the estimates for schemes of rural development provided under " 25-General Administration ".

228. *Collection of payments for services rendered.*—The increase in the revised estimate and the estimate of next year over the budget estimate of the current year is based on the progress of actuals of recoveries on account of I.C.S. and Indian Police officers of the joint cadre serving in Sind.

Expenditure.

229. *Donations for charitable purposes.*—The decrease in next year's estimate compared with the revised estimate is due to the percentage cut made in the grants payable to certain institutions.

230. *Special Commissions of Enquiry.*—The revised estimate of 10 is for expenditure on certain committees appointed by Government, the expenditure on which could not be debited to other major heads.

231. *Petty Establishments.*—The increase in the revised over the current year's budget estimate is due to additional expenditure in connection with the local board elections in the Northern and Central Divisions. The decrease in next year's estimate is due to the fact that only a few elections will be held during next year.

232. *Irrecoverable Temporary Loans and Advances written off.*—The increase of 20 in the revised estimate over the budget estimate of the current year is based on the progress of actuals. The increase in the estimate of next year over the revised estimate is mainly due to the fact that Government has decided to write off tagai debts to the extent of 2,79 in the three divisions below :-

Northern Division	..	..	..	2,04
Central Division	..	..	..	50
Southern Division	..	..	..	25
				2,79

as detailed enquiry showed these debts to be irrecoverable. Of this amount 1,79 is the principal and 1,00 interest and according to accounting practice provision has to be made under this head for the amount of principal written off.

233. *Rents, Rates and Taxes.*—Under this head provision is made for

(*i*) the rent for the Bombay-Poona Telephone line and (ii) the general taxes to the Bombay Municipality due from Government under section 144 of the City of Bombay Municipal Act, 1888. Pending settlement of a dispute with the Municipality regarding certain buildings and lands included in Mr. Kanga's award for 1934-39 a provisional sum of 1.71 is payable by Government according to the rateable value fixed in Schedule I of the award for Government buildings and lands in the City. The estimate of next year takes into account only 1,24 for the general taxes, due to the fact that an amount of 48 has been provided under " 50, Civil Works ", " 52, Bombay Development Scheme " and " 80, Bombay Development Scheme."

234. *Contributions.*—The increase in the revised estimate over the current year's budget estimate is due chiefly to the additional special grant of 10 to the District Local Board, Sholapur. The increase in next year's estimate over the current year's budget estimate is due to the provision of 28 for grants to local bodies on account of the receipts under the Bombay Public Conveyance Act. Hitherto the net receipts under this Act were paid to local bodies through a deposit head but under the new constitution the receipts, being provincial revenues, have to be credited to the revenue section of the provincial accounts. under the head "XXIII-Police" and the expenditure on establishment is to be provided under " 29, Police". The amount of the grant has been based on the average of past three years' actuals of the net receipts handed over to Local bodies.

235. *Miscellaneous Compensations.*—The increase of 3,40 over the current year's budget and revised estimates is due to the provision for grants-in-aid to local bodies on account of compensation for the revenues from fines credited to Government. Hitherto these fines were credited direct to local bodies. Under the present Government of India Act these fines must be credited to provincial accounts, under "XXI, Administration of Justice", as they form part of provincial revenues, but Government proposes to give local bodies grants-in-aid equal to the net receipts from these fines in order not to deprive them of a source of revenue they have enjoyed hitherto.

236. *Charges in connection with Village Panchayats Acts (Bombay).*—The revised estimate is less than the budget estimate of the current year because the provision of 4,00 on account of expenditure for encouraging the growth of village panchayats could not be utilised during the current year pending the passing of the Village Panchayats Bill. This provision has been repeated in next year's budget.

237. *Miscellaneous and unforeseen Charges.*—The increase in the revised estimate is due to the provision of 50,00 on account of the transfer to the deposit section for the formation of a Special Development Fund (*vide* para. 273).

L-Miscellaneous Adjustments between Central and Provincial Governments.

Receipts.

Page 4, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Agency charges under the Petroleum Act	....	....	8,000	8,000
and Explosives Act	....	....	24,000	24,000
	....	....	32,000	32,000

238. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Hitherto these fees were credited direct to provincial revenues as agency fees. It has now been decided by the Government of India, in consultation with the Auditor-General, that these fees must be credited to central revenues as they are a source of central revenue but that the Government of India will pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General will, with effect from 1938–39, credit the total amount of fees received in the province in each year to central revenues by debit to IX-Stamps and XXIII-Police to which fees are first credited and an equal amount will be credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment on equal amount having been deducted from the receipts under " Stamps " and " Police ".

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LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 46, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Sale of land	9	21	....	21
Sale of other Government assets ..	....	21	4,21	....
Other items	54	....	....	....
Total ..	63	42	4,21	21

Expenditure.

Page 374, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Charges in India—Voted ..	34	4	53	71

Revenue.

239. *Sale of land.*—The sale proceeds of certain lands at Mazgaon to the Bombay Port Trust are likely to be realised in 1939–40 instead of in the current year.

240. *Sale of other Government assets.*—The increase in the current year's revised estimate is due to the premium of Rs. 4 lakhs paid for the lease of Government property "Tavistock" on Ridge Road, Bombay.

Expenditure.

241. The increase in the current year's revised and the next year's estimate, compared with the budget estimate for 1938–39, is mainly due to the provision for repurchasing lands forfeited and sold during the civil disobedience movement.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

242. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68." The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "68" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. "19."

243. The figures for the three years ending 1939-40 are shown below :—

Pages 375-376, Civil Budget Estimates.

	Charged.	Voted.	Total.
1937-38	11	1,84	1,95
1938-39 (Budget)	22	3,22	3,44
1938-39 (Revised)	22	2,00	2,22
1939-40 (Budget)	10	1,08	1,18

The budget estimate of 1,18 for 1939-40 shows a decrease of 1,04 and 77 compared with the figures for 1938-39 (revised) and 1937-38 respectively. The decrease is mainly due to the approaching completion of the remodelling of the Nira Left Bank Canal.

244. The details of the provision made for 1939-40 are given below :—

	Voted.	Charged.	Total.
Works	2,21	....	2,21
Establishment—			
Ordinary	39	9	48
Special	....	....	....
Pensionary charges	3	1	4
Tools and Plant (Ordinary)	3	....	3
Deduct—Receipts on capital account	—1,58	....	—1,58
Total ..	1,08	10	1,18

245. As explained in the last paragraph under the head "XVII," all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head "50—Civil Works." Out of the total votable amount of 1,08, the provisions of 39 and 3 for ordinary establishment and tools and plant charges respectively, have therefore, been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue, viz. 66 has been included in Demand No. 30.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 377–379, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
1. Annual instalment for the purchase of Kirkee Water Works from Military Authorities ..	.25	25	25	25
2. Sholapur Development Scheme ..	....	53	24	25
3. Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works ..	....	85	85	....
4. Poona Cantonment Water Works.	35	....	3	59
5. *Deduct*—Receipts and recoveries on Capital account ..	—13	....	....	....
Total ..	47	1,63	1,37	1,09
Charged ..	*2*	*5*	*4*	*4*
Voted ..	45	1,58	1,33	1,05

Expenditure.

246. *Item* 1.—According to the terms of agreement for the purchase of the Kirkee Water Works made with the Government of India in 1929, payments are to be made in 20 equal instalments of 25 each. The amount of 25 in the next budget is on account of the ninth instalment.

247. *Item* 2.—The provision is on account of the works " Diversion of Sadar Bazar Nala " and " Sadar Bazar Nala Sewer " under the Sholapur Development Scheme. The decrease in the revised estimate compared with the current year's budget estimate is due to less requirements for the work " Diversion of Sadar Bazar Nala."

248. *Item* 4.—Hitherto each work under the Poona Cantonment Water Works was shown as a separate minor head. It has now been decided to show such works as sub-heads under the minor head " Poona Cantonment Water Works." The provision of 59 in next year is on account of the three new works explained in the statements of new items under the head " 70 ".

No. 135

80, Bombay Development Scheme.

249. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme," the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII-Bombay Development Scheme." From the year 1927-28, revenue heads "42" (now 52) and "XXXI (now XLI), Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31. It has now been decided to open revenue accounts for the Back Bay scheme with effect from 1939-40. The receipts and expenditure of a revenue nature in respect of that scheme will appear from that year under the heads "XLI" and "52" respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts will be recorded under this capital head.

250. As capital expenditure is still being incurred on the Back Bay Scheme, it may be useful to recapitulate here the main features of the Scheme.

The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks Nos. III to VII; while Block No. VIII enclosing 245 acres abuts on the Military lands at Colaba point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Against this project estimate, the total expenditure (excluding interest) incurred to the end of March 1938 is Rs. 6,13,09,000, leaving a balance of expenditure of Rs. 1,09,97,000 still to be incurred if the curtailed scheme is to be completed. Government have no intention at present of embarking on any works on block VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks I and II, viz., the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934-35. An expenditure of about Rs. 20 lakhs has been incurred till the end of 1937-38. An amount of about Rs. 6½ lakhs has been provided in the current year's budget and a sum of Rs. 1¾ lakhs is provided in the next year's budget leaving an amount of Rs. 12½ lakhs to be incurred in 1940-41 and further years. The total area of building plots in the two Blocks is approximately 4,97,000 square yards of which an area of 2,27,000 square yards has been leased to date. The forecast of receipts

from rents from the lease of lands in these blocks is Rs. ·79 lakh in 1938-39 and Rs. 2·95 lakhs in 1939–40.

251. The following statement shows the expenditure and receipts entered under this head :—

Pages 380–382, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
A—Works and repairs *Charged* ..	....	....	92	....
A—Works and repairs Voted ..	5,94	6,65	4,68	1,75
B—Establishment and Contingencies *Charged* ..	3	4	4	3
B—Establishment and Contingencies Voted ..	22	22	22	19
Suspense	11	....	—31	....
Deduct—Receipts from the sale of surplus plant	—7	—8	—59	—3
Deduct—Receipts of a capital nature..	—1,68	—2,06	—1,15	—98
	4,55	4,77	3,81	96
Charged ..	*3*	*4*	*96*	*3*
Voted ..	4,52	4,73	2,85	93

The increase of 92 under works and repairs " Charged " in the revised compared with the budget estimate for 1938–39, is on account of the settlement of the claims of certain contractors. The decrease of 1,97 under " Voted " is mainly due to (1) postponement of certain works, (2) adoption of a cheaper type of road construction and (3) low tendered rates. The decrease under " Suspense " is due to the refund by the Bombay Municipality of the deposit lodged with it for certain sewer works which are now to be undertaken departmentally. The increase under receipts from the sale of surplus plant is mainly due to larger realisation from the sale of cranes, rails, etc., at Kandivli. The decrease under receipts of a capital nature is due to the fact that sales of land in the suburban schemes are not expected to be realised to the extent previously anticipated.

The decrease in expenditure in 1939–40, compared with the budget estimate for 1938–39, is mainly due to the slowing up of the programme. The decrease is also partly due to the transfer of the provision for maintenance and sanitation to the head 52—Bombay Development Scheme in view of the decision of Government to open revenue accounts for the Back Bay Reclamation Scheme with effect from the year 1939–40.

The establishment items provided under this head consist of the following :—

(*i*) Cost of establishment employed specially in connection with the Back Bay Reclamation Scheme and the contingencies arising therefrom.

(*ii*) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item, a corresponding credit is afforded under the head " 50-Civil Works ".

(*iii*) 5, 10 and 30 per cent., respectively, of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer and the full pay and allowances of one Overseer are debited to this head. These percentages have been based on the proportion of the time spent by those officers on work connected with the Back Bay Reclamation Scheme. For this item also corresponding credit is afforded under the head " 50-Civil Works ".

(*iv*) Advertisement and demarcation survey charges.

252. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

——	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Sale of land—	Details not available.			
B. 1—Back Bay Reclamation Scheme		98	1,59	17
B. 9—Dadar Distillery Site ..		....	....	....
S. S. 1—Kurla-Kirol		....	....	5
S. S. 2—Trombay North-East ..		3	....	1
S. S. 3—Trombay North-West ..		20	2	20
S. S. 6—Danda		5	....	5
S. S. 7—Khar Model Suburb ..		50	2	25
S. S. 16 (Andheri Sector of Shahar-Kole-Kalyan) ..		10	1	9
S. S. 15—Ambernath Development.		9	....	9
S. S. 17—Central Salsette Tramway		4	3	4
S. S. 18—Kirol-North ..		3	....	2
S. S. II and III—Kurla Diversion Road		....	....	1
(2) Rents from properties—Back Bay Scheme		10	11	....
(3) Miscellaneous Receipts ..		2	4	1
Total ..	1,68	2,14	1,82	99
Deduct—Brokerage	....	—8	—67	—1
Net Total ..	1,68	2,06	1,15	98

The demand to be voted under the head is 93 excluding 3 for expenditure charged on revenues under " Establishment and Contingencies ".

83, Payments of Commuted Value of Pensions.

Page 384, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Payments of Commuted value of pensions	13,09	11,95	13,07	12,30
Deduct—				
Amount financed from ordinary revenues	—6	—8	—8	—4
Capital portion of equated payments out of revenue	—6,35	—7,38	—7,31	—8,25
Total ..	6,68	4,49	5,68	4,01
Charged ..	*1,30*	*38*	*1,28*	*65*
Voted ..	5,38	4,11	4,40	3,36

253. All payments on account of commutation of pensions are accounted for under the capital major head " 83, Payments of commuted value of pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 55-A, Commutation of pensions financed from ordinary revenues ". The net amount debited to " 83 ", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interst spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

254. *Payments of commuted value of pensions.*—The increase in the revised estimate for 1938–39 is due to the fact that a larger number of appplications for commutations of pensions have been received than anticipated. The budget estimate of 1939–40 is based on normal expectations.

255. *Deduct—Amount financed from ordinary revenues.*—See remarks under the head " 55-A, Commutation of pensions financed from ordinary revenues ".

256. *Deduct—Capital portion of equated payments out of revenue.*—The increase in 1939–40 over the year 1938–39, is due to the fact that the figures for 1938–39 include capital portion of equated payments for twelve years whereas the budget estimate for 1939–40 includes that for thirteen years.

85, Payments to retrenched personnel.

Page 385, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Civil (Non-commercial)—Gratuity ..	1	....	....	....
Irrigation—Gratuity	....	....	....	....
Deduct—Repayments out of Revenue—				
(*a*) Expenditure transferred to "XVII-Irrigation etc. Works for which capital accounts are kept—Working Expenses" ..	....	....	....	....
(*b*) Amount written back to "55, Superannuation allowances and pensions"	—54	—20	—30	....
Total—Voted ..	—53	—20	—30	....

257. Up to 1938–39 payments on account of gratuities to retrenched personnel were, in the first instance, debited to the capital head "85". These payments (after transferring a portion of expenditure debitable to the Irrigation Department, viz., to the head "XVII-Irrigation etc.") were written back to revenue within a period of five years beginning from the year 1933–34, i.e., one-fifth of the expenditure in each year was being debited to the revenue head "55, Superannuation allowances, etc." until the expenditure in respect of that year under "85" was wholly wiped out. The debits to "55" on account of write-backs were counter-balanced by corresponding credits to "85".

258. It has been decided to write-back to revenue in 1938–39 the entire outstanding balance under this head and to meet further payments of gratuities to retrenched personnel direct from revenue by debit to "55, Superannuation allowances and pensions—gratuities". This accounts for the increase in the current year's revised over the budget estimate and for the absence of provision in 1939–40.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) PERMANENT DEBT.

Receipts—Nil.

Disbursements.

Page 386, Civil Budget Estimates

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Loans not bearing interest—				
Expired loans .. *Charged* ..	67	....	30	....

259. The revised estimate for 1938-39 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1937-38.

(II) FLOATING DEBT.

Receipts and Disbursements.

Pages 47 and 386, Civil Budget Estimates

—	Receipts.				Disbursements.			
	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(*a*) Treasury Bills	..	1,50,00	..	50,00	..	1,50,00	..	50,00
(*b*) Other Floating Loans	..	..	20,00	40,00	..	..	20,00	40,00

260. It is anticipated that it will not be necessary to issue any treasury bills in the current year, but a ways and means advance of 20,00 may be required instead. The current year's budget estimate of 1,50,00 has, therefore, been omitted and a provision of 20,00 has been made in the revised estimate under "Other floating loans". Next year it is proposed to raise 50,00 by way of treasury bills and 40,00 by ways and means advances from the Reserve Bank of India. Corresponding sums have been provided in the disbursement section for their discharge.

(III) LOANS FROM THE CENTRAL GOVERNMENT.

Receipts—Nil.

Disbursements.

Page 386, Civil Budget Estimates

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Repayment of loans from the Central Government—				
(1) Consolidated debt ..	32,60	16,61	16,61	17,37
(2) Bombay Municipality ..	42,16	43,52	43,52	44,95
Total—*Charged* ..	*74,76*	*60,13*	*60,13*	*62,32*

261. (1) Vide paragraph 88 under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to the Government of India of the consolidated debt is made through this head.

262. (2) Please see paragraph 294 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay have accepted the responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

State Provident Funds.

Receipts.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
General Provident Fund ..	51,49	51,88	53,03	53,47
I.C.S. Provident Fund ..	3,67	2,98	3,52	3,05
I.C.S. (Non-European Members) Provident Fund	26	20	29	31
Contributory Provident Fund ..	1,18	86	1,09	1,14
Other Miscellaneous Provident Funds.	12	8	7	3
Total ..	56,72	56,00	58,00	58,00

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Disbursements.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
General Provident Fund.. ..	32,08	32,89	37,36	33,65
I.C.S. Provident Fund	2,21	1,05	1,40	2,20
I.C.S. (Non-European Members) Provident Fund	4	6	4	5
Contributory Provident Fund ..	41	8	65	1,20
Other Miscellaneous Provident Funds.	....	92	95	90
Total ..	34,74	35,00	40,40	38,00

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263. These are provident funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. Temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances during service.

264. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under " 22-Interest on Debt and other Obligations ".

265. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST

FAMINE RELIEF FUND.

Receipts.

Page 48, Civil Budget Estimates

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—*Famine Relief Fund*—				
(*a*) Transfers from the revenue account	6,51	2,48	1,00	....
(*b*) Interest receipts	2,13	2,00	2,05	2,08
(*c*) Recoveries of famine expenditure	39	8	12	8
Total ..	9,03	4,56	3,17	2,16

Disbursements.

Page 386, Civil Budget Estimates

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—*Famine Relief Fund*—				
(*a*) Transfer to the revenue account	6,17	3,34	2,17	2,16
B—*Investment Account*—				
(*b*) Purchase of securities ..	15	1,22	2,68	1,00
Total ..	6,32	4,56	4,85	3,16

Receipts.

266. According to the Bombay Famine Relief Fund Act, 1936, which came into force on 1st February 1937 the balance to the credit of this Government in the old fund was withdrawn and after setting apart a sufficient amount for the grant of loans to cultivators and for the relief of famine in the year 1936-37, the remaining amount was invested in securities of the Government of India as provided in section 4 of the Act. The Famine Relief Fund now consists of—

(*i*) the securities of the Government of India in which the fund is invested;

(*ii*) the interest which may from time to time accrue on the investments; and

(*iii*) such other sums as the local Governments may from time to time contribute to the Fund under sub-section (*2*) of section 7 of the Act or otherwise.

The Fund can be expended only upon—

(1) the relief of serious famine in the Province, and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province:

Provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

267. The various items on the receipt side are explained below.

Item (*a*).—See paragraph 209 under "XLIII, Transfers from Famine Relief Fund" and "54-Famine". This head records the transfer from revenue to make good the estimated deficiency in the market value of the invested securities.

Item (*b*).—Interest realised on the securities in which the fund is invested is credited to this head.

Item (*c*).—Recoveries of expenditure in the past on direct relief of famine which are of a fluctuating nature are credited to this head.

Disbursements.

268. *Item* (*a*).—See paragraph 208 under "XLIII, Transfers from Famine Relief Fund" and "54, Famine".

Item (*b*).—Represents amounts invested in long-dated securities.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

Page 48, Civil Budget Estimates.

——	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Appropriation for Reduction or Avoidance of Debt	32,60	16,61	6,28	6,86

269. In the current year's budget a credit on account of the gross amount provided under " 23, Appropriation for Reduction or Avoidance of Debt " in the revenue section for the repayment of the consolidated debt was given under this head while the debit on account of the deduct entries under "23" was given under the Deposit Head " Miscellaneous Government Account " by an adjusting entry. It has since been decided to discontinue the adjusting entry and to credit to this head the net amount provided under "23". This accounts for the decrease in the revised estimates for the current year and the budget estimate for next year.

DEPOSITS NOT BEARING INTEREST.

Provincial Road Fund.

Receipts.

Page 48, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Provincial Road Fund –				
(1) Investment Account ..	4,74	8,25	9,74	13,95
(2) Other Account	9,16	8,15	10,13	9,57
Total ..	13,90	16,40	19,87	23,52

Disbursements.

Page 387, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Investment Account ..	9,71	8,90	13,95	11,04
(2) Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road ..	....	2,04	2,60	4,00
(*b*) Modernising the Bombay-Nasik Road ..	....	....	....	1,61
(*c*) Construction of the Godhra-Timba Road ..	....	....	....	12
(*d*) Maintenance and repairs to Government roads ..	3,79	....	21	....
Establishment ..	....	85	67	1,38
Tools and Plant ..	....	11	8	17
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	87	....	....	....
(*iii*) Approach road to villages ..	1,62	4,50	4,50	5,20
Total ..	15,99	16,40	22,01	11,04
Total—*Charged* ..	....	....	....	*12,48*

270. Under section 9 (*4*) of the Bombay Motor Vehicles Tax Act, 1935, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000 the excess amount, after satisfying the requirements, if any, of sub-section (*3*) of that section shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, impovement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. This section continued in operation for the first two years of Provincial autonomy and it is now being re-enacted. Under that enactment the expenditure from the Provincial Road Fund will be treated as charged. The investment operations of the fund not being of the nature of expenditure will be treated as neither charged nor voted. The head " Provincial Road Fund " has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

271. The sums shown against item (2) show the surplus realised in 1937-38 and the estimated surpluses for the years 1938-39 and 1939-40. The revised estimate for 1938-39 also includes a sum of 12, being the refund of unutilised grants by certain District Local Boards for village roads. The surplus balance in the fund was temporarily invested in 1937-38 in treasury bills and the estimate against item (1) in the revised estimate of 1938-39 is on account of the maturity value of these bills. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head " Other Account " of the head. The estimated surplus of 10,01 in the current year together with the balance of 3,94 is proposed to be invested towards the end of the year but it will be made available for expenditure in 1939-40.

Disbursements.

272. The expenditure from the fund under this head in the current year is mainly on modernising the Bombay-Poona Road and Approach Roads to villages. Next year it is proposed to spend the proceeds of the Fund on modernising the Bombay-Poona and Bombay-Nasik Roads. Larger provision has also been made for Approach Roads to villages.

DEPOSITS NOT BEARING INTEREST.

Special Development Fund.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipt	....	....	50,00	....
Disbursement	....	....	....	21,05

Pages 48 and 387, Civil Budget Estimates.

273. A fund called the " Special Development Fund " is to be created at the end of the current year by the transfer of 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for non-recurrent development schemes of agriculture, education, public health etc. A supplementary demand will be placed in due course before the legislature for the necessary appropriation. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been decided upon. Expenditure on different development activities will be recorded in the revenue section under the major heads concerned and corresponding credits will be given at the same time under the corresponding receipt heads with a per contra debit to the fund in the deposit section. In 1939-40 the following amounts will be required for expenditure :—

	Rs.
Minor Irrigation Works	7,50,000
School Buildings	5,00,000
Village Water Supply	8,55,000
	21,05,000

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DEPOSITS NOT BEARING INTEREST.

Depreciation Reserve Fund—Government Presses.

Pages 48 and 387, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	24	22	23	26
Disbursements	46	50	51	17

274. The object of this deposit account (Depreciation Reserve Fund) is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press, and the Yeravda Prison Press. The receipt consists of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The 'Disbursements' represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under "56-Stationery and Printing" with a corresponding "deduct" entry.

275. The balance in the depreciation fund for Government Presses was 1,69 at the end of 1936–37 and it is estimated to stand at 1,28 at the end of the next year as follows :—

	1937–38 Accounts.	1938–39 Revised.	1939–40 Budget.
Opening balance	1,69	1,47	1,19
Receipts	24	23	26
Total ..	1,93	1,70	1,45
Disbursements	46	51	17
Closing balance	1,47	1,19	1,28

DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Rererves of Commercial Concerns.

Receipts.

Page 48, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget e timate, 1939–40.
(*i*) Depreciation Reserves of Nasik Distillery	20	95	20	20
(*ii*) Mahura Flowers Insurance Reserve	....	5	....	....
Total ..	20	1,00	20	20

Disbursements.

Page 387, Civil Budget Estimates.

	Accounts, 1937–38,	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
A. Depreciation Reserves of Nasik Distillery—renewals and replacements	1	7	6	6
B. Investment Account ..	....	....	5,23	....
Total ..	1	7	5,29	6

Receipts.

276. The estimates represent the provisions for depreciation, debit for which is entered under " 8-Provincial Excise ". It has been decided that a depreciation of 20 each year is quite adequate and hence the current year's budget estimate of 1,00 has been reduced to 20.

Disbursements.

277. The current and next year's estimates take into account expenditure for renewals and replacements debitable to the depreciation reserves of the Nasik Distillery. As the accumulated cash reserves of the Nasik Distillery and Mahura Flowers Insurance are not expected to be utilised in the near future, the balance of 5,23 has been invested in the current year.

278. The position of balance of the Nasik Distillery Depreciation Reserves Fund and Mahura Flowers Fire Insurance Reserve is shown below :—

	1937–38 Accounts.		1938–39 Revised.		1939–40 Budget.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening balance	5,04	12,65	5,23	12,65	14	17,88
Receipts	20	..	20	..	20	..
Total ..	5,24	..	5,43	..	34	..
Disbursements	1	..	6	5,23	6	..
Closing balance	5,23	12,65	14	17,88	28	17,88

DEPOSITS NOT BEARING INTEREST.

Deposits of Local Funds.

Receipts.

Page 48, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
District funds	1,55,45	1,56,00	1,75,00	1,65,00
Other funds—				
Municipal funds	32,59	33,65	31,00	31,00
Port and Marine Funds ..	2,21	2,00	2,40	2,40
Education Funds	1,16,06	1,10,00	1,20,16	1,20,21
Medical and Charitable Funds ..	3	2	2	2
Village Panchayat Funds ..	1,07	1,10	1,15	1,10
Other Miscellaneous Funds ..	26	23	27	27
Total ..	3,07,67	3,03,00	3,30,00	3,20,00

Disbursements.

Page 387, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
District Funds	1,54,91	1,53,00	1,73,00	1,65,00
Other Funds—				
Municipal Funds	33,09	33,30	31,50	31,50
Port and Marine Funds ..	2,00	2,00	2,50	2,50
Education Funds	1,16,15	1,10,40	1,19,61	1,19,61
Medical and charitable funds ..	2	2	2	2
Village Panchayat Funds ..	1,13	1,05	1,10	1,10
Other Miscellaneous Funds ..	25	23	27	27
Total ..	3,07,55	3,00,00	3,28,00	3,20,00

279. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Receipts.

Page 49, Civil Budget Estimate.

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Revenue Deposits	37,97	44,15	33,00	30,00
Civil Courts Deposits	86,82	89,15	80,00	80,00
Criminal Courts Deposits ..	7,50	9,76	6,80	6,80
Personal Deposits	2,60,63	2,64,00	3,80,20	3,10,20
Forest Deposits	4,63	4,42	3,50	3,50
Public Works Deposits	9,04	8,72	11,00	10,50
Trust Interest Deposits	8,41	8,05	8,50	8,50
Deposit account of receipts under the Bombay Public Conveyance Act ..	55	54	50	....
Deposits for work done for Indian states, public bodies or private individuals	4,78	4,80	7,00	5,00
Unclaimed Deposits in the General Provident Fund	5	19	15	15
Deposits of fees received by Government servants for work done for private bodies	73	72	35	35
Deposits for Weights and Measures under the Bombay Weights and Measures Act	....	4	....	....
Total ..	4,21,11	4,34,54	5,31,00	4,55,00

Disbursements.

Page 388, Civil Budget Estimate.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Revenue Deposits	36,65	45,75	33,00	30,00
Civil Courts Deposits	87,31	88,71	80,00	80,00
Criminal Courts Deposits ..	8,04	10,00	6,80	6,80
Personal Deposits	2,64,47	2,62,00	3,78,60	3,09,70
Forest Deposits	4,54	4,20	3,50	3,50
Public Works Deposits	9,15	9,53	12,00	10,50
Trust Interest Funds	8,49	8,06	8,50	8,50
Deposit account of receipts under the Bombay Public Conveyance Act ..	53	54	50	....
Deposits for work done for Indian states, public bodies or private individuals	6,14	4,66	6,50	5,50
Unclaimed deposits in the General Provident Fund	25	22	15	5
Deposits of fees received by Government servants for work done for private bodies	60	72	40	40
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	—6	15	5	5
Total ..	4,26,11	4,34,54	5,30,00	4,55,00

280. The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

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DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Other Accounts.

Receipts.

Pages 49-50, Civil Budget Estimate.

—	Accounts 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Subventions from the Central Road Fund	80	27,71	31,78	36,00
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas	8	1,39	....	1,42
(*b*) Deposit account of grants for the scheme of co-operative training and education..	....	30	....	45
(*c*) Deposit account of grants from the Central Government for development of the cottage and small scale woollen industries	14	14	14	14
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,21	1,00	1,20	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,59	1,43	1,43	1,80
(5) Deposit account of grants from the Central Government for the development of handloom industries..	39	38	38	38
(6) Deposit account of grants from Sugar Excise Duty	12	17	35	17
Total ..	4,33	32,52	35,28	41,36

Disbursements.

Pages 388–389, Civil Budget Estimate.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Subvention from the Central Road Fund	38,90	34,00	36,89	36,00
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas.	1,00	1,93	1,87	1,63
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	16	47	20	49
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries.	1	14	23	18
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,21	1,00	1,20	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,44	1,43	1,72	1,82
(5) Deposit account of grants from the Central Government for the development of handloom industries.	28	38	39	63
(6) Deposit account of grants from Sugar Excise Duty ..	19	39	25	17
Total ..	43,19	39,74	42,75	41,92

281. According to the accounting procedure prescribed for transactions of the Central Road Fund the amounts received by Provincial Governments are credited to " Subventions from Central Road Fund " in the deposit section of the accounts. The actual expenditure on works executed is recorded under " 50, Civil Works—Communications and Repairs." At the same time an equal amount is debited to the above mentioned deposit head and credited to the minor head " Transfers from Central Road Development Account " under the receipt head " XXXIX-Civil Works ". According to the orders of the Government of India all allocations to the provinces from the Central Road Fund are retained by it until the previous years' balances with the local Governments are exhausted. The cash balance at the end of 1937–38 with this Government was 3,20 and this Government had to draw, in the current year, on the balance of 25,11 retained by the Government of India in respect of the year 1937–38. The annual share in petrol tax receipts to be received in 1938–39 has not been communicated by the Government of India so far, but it has allowed us to draw upon that balance in the current year in anticipation of allotment. According to the procedure laid down by the Government of India for drawing on this balance, the provincial Governments have to apply to the Government of India at the beginning of each quarter for 90 per cent. of the amounts estimated to be required by them in that quarter after exhausting the previous cash balance and on this basis, a credit of 31,78 is anticipated in the current year. The expenditure expected to be incurred in the year current is 36,89 and after utilising the previous year's cash balance of 3,20, there will be a deficit of 1,91, mainly due to the allotment by the Government of India being equal to only 90 per cent. of the estimated expenditure in last two quarters of the current year. This deficit will be made up early next year but a similar deficit will recur at the end of next year. The expenditure on petrol tax works in 1939–40 has been estimated at 36,00 and the estimate of receipt has therefore been taken at 36,00.

(*a*) In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and it was utilised on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1938 amounted to 2,08. The anticipated expenditure this year is 1,87, leaving an unutilised balance of 21 for expenditure in 1939–40. The Government of India sanctioned a further allotment of Rs. 5 lakhs in 1936–37. It is proposed to draw, from this allotment, a sum of 1,42 for expenditure in 1939–40. With effect from 1938–39 the expenditure on the improvement of rural areas is being debited to the service heads concerned, i.e., 25-General Administration and 40-Agriculture in the first instance. An equal amount is debited to the deposit head with a corresponding credit under " XLVI-Miscellaneous " and " XXIX-Agriculture " respectively.

(*b*) The Government of India have also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from their own revenues. The grant is being paid as and when required. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. The unutilised cash balance out of 60 so far made to Bombay Province was 24 on 31st March 1938. The expenditure expected to be incurred in the current year is 20 and in view of the expenditure of 49 provided in next year's estimate, an amount of 45 will be received from the Government of India in 1939–40.

(*c*) The Government of India have agreed to make a grant for five years with effect from 1936–37 for a scheme for cottage and small scale woollen industries. In the first year that Government made a grant of 13. With effect from the following year it is making a grant of 14. The accounts procedure will be that given in paragraph 284.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

	Balance at the beginning of 1938-39.	Receipts during 1938-39 (revised).	Disbursements during 1938-39 (revised.)	Balance at the end of 1938-39.	Receipts during 1939-40.	Disbursements during 1939-40.	Balance at the end of 1939-40.
(a) Deposit account of grant from the Central Government for economic development and improvement of rural areas	2,08	..	1,87	21	1,42	1,63	..
(b) Deposit account of grants for the scheme of co-operative training and education ..	24	..	20	4	45	49	..
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	26	14	23	17	14	18	13
Total ..	2,58	14	2,30	42	2,01	2,30	13

282. Up to the end of 1936–37 the grants given by the Indian Central Cotton Committee were credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from 1937–38 the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

283. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund. They are credited in the first instance to this deposit head. The actual expenditure on the various schemes of research is recorded under the service heads, viz., " 40-Agriculture " and " 41-Veterinary " and at the same time an amount equal to that expenditure is debited to the deposit head. A corresponding credit is given on the receipt side under " XXIX-Agriculture " and " XXX-Veterinary ".

284. The grant made by the Government of India for the development of the handloom industries is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head " 43-Industries " is credited to the revenue head " XXXII-Industries " and the deposit amount is cleared by a corresponding debit on its disbursement side.

285. Allotments of 35 and 17 are expected from the Government of India in the current and next years from the sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund. Accordingly the receipts expected from the Government of India are credited in the first instance, to the deposit account on the receipt side. An amount equal to the actual expenditure booked under the service heads " 40-Agriculture " and " 42-Co-operation " is credited to the respective revenue heads " XXIX-Agriculture " and " XXXI-Co-operation " and the deposit account is cleared by a corresponding debit on the disbursement side.

ADVANCES NOT BEARING INTEREST.

Advances Repayable.

Receipts.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Civil Advances—				
Advances for the purchase of passages	1	1	....	1
Objection book advances ..	2,90	2,63	3,09	3,42
Medical suppliesfor Military Department	1	2	1	2
Forest Advances	16,33	14,00	15,99	16,04
Other advances	93	26	40	50
Revenue Advances—				
Deposit—Measurement works ..	4	4	....	....
Excise Advances	....	4	1	1
Total ..	20,22	17,00	19,50	20,00

Page 51, Civil Budget Estimates.

Disbursements.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Civil Advances—				
Advances for the purchase of passages—voted	....	1	2	1
Objection book advances—voted ..	3,06	2,55	2,95	3,10
Medical supplies for Military Department	....	2	1	1
Forest Advances	16,32	14,00	15,99	16,38
Other Advances—voted ..	94	28	40	50
Revenue Advances—				
Deposits—Measurement works ..	4	9	....	....
Excise Advances	....	5	....	....
Total ..	20,36	17,00	19,37	20,00
Total—Voted ..	4,00	2,84	3,37	3,61

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286. The dominant figures are those against " Objection Book Advances " and " Forest Advances ". Advances of pay and travelling allowance made to Government servants under orders of transfer etc. and the recovery of such advances constitute the main transactions booked under " Objection Book Advances ". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under " Forest Advances ". With effect from the current year's revised estimates the transactions under " Deposit measurement works " which were hitherto accounted for under this head, are to be shown under the head " Departmental and Judicial Deposits—Civil Deposits—Deposits for work done for Indian States, Public bodies or private individuals."

MG-I-I Bk H 1105—36

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 51 and 389, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	4	3	6	3
Disbursements	5	4	5	4

287. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of re-imbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

Pages 51 and 389, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	54	30	30	50
Disbursements	54	30	30	50

288. This head records transactions of the Government of Burma through the books of the Government of Bombay and the receipts and payments cancel each other.

ACCOUNTS WITH THE RESERVE BANK.

Pages 51 and 389, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	98	1,20	2,46	1,40
Disbursements	1,79	1,20	1,65	1,40

289. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head.

SUSPENSE ACCOUNTS.

Receipts.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Suspense Account	6,87	8,86	12,00	11,00
Local Public Works Expenditure ..	7	8	21	21
Central Accounts Office—Reserve Bank—Suspense	1,60,39	51,00	2,90,80	1,83,12
Cash Balance Investment Account ..	1,59,70	80,00	2,24,27	1,73,55
Departmental adjusting account ..	....	6	66	1,12
Recoveries of service payments ..	11,21	7,00	11,06	10,00
Total ..	3,38,24	1,47,00	5,39,00	3,79,00

Page 51, Civil Budget Estimates.

Disbursements.

	Accounts, 1937–38.	Budget stimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Suspense Account	6,90	8,86	12,27	11,00
Local Public Works Expenditure ..	7	8	21	21
Central Accounts Office—Reserve Bank Suspense	1,60,19	51,00	2,91,12	1,82,89
Cash Balance Investment Account ..	2,34,42	80,00	2,24,27	98,78
Departmental adjusting account ..	....	6	12	1,12
Recoveries of service payments ..	11,21	7,00	11,01	10,00
Total ..	4,12,79	1,47,00	5,39,00	3,04,00

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290. The heads " Suspense Account " and " Local Public Works Expenditure " record expenditure on purchase of stores, road materials etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head " Central Accounts Office—Reserve Bank Suspense " are recorded the transactions relating to Reserve Bank suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments Indian Stores Department and charges in England.

The head " Cash Balance Investment Account " records the transactions of the Provincial Government by way of investment of its cash balances in short term loans e.g., in Treasury Bills of the Government of India. The interest derived from such investment is credited as receipts under " XX-Interest—Interest realised on investments of Provincial balances ". All that appears under this head is capital invested on the disbursement side and when it is realised on maturity, it is shown on the receipt side. The current year's revised estimates assume that the balance likely to remain invested at the end of the year will amount to about 75 lakhs which will appear as a receipt in 1939–40 while it has been estimated that no such investment will remain at the end of next year.

The head " Departmental Adjusting Account " is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head " Recoveries of service payments " records recoveries made in the course of audit before they are finally brought to account.

The estimates on receipt and disbursement sides are framed on the basis of past and current actuals.

MO-III Bk H 1105—37

SUSPENSE.

CHEQUES AND BILLS.

Receipts.

Page 51, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Preaudit Cheques	2,25,63	2,20,00	2,18,00	2,18,00
Departmental cheques ..	67,85	66,00	70,00	70,00
Total ..	2,93,48	2,86,00	2,88,00	2,88,00

Disbursements.

Page 390, Civil Budget Estimates.

	Accounts, estimate, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Preaudit Cheques	2,24,55	2,20,00	2,18,00	2,18,00
Departmental cheques	67,47	66,00	70,00	70,00
Total ..	2,92,02	2,86,00	2,88,00	2,88,00

291. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side—

(1) Cheques issued in payment of bills at the preaudit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

SUSPENSE.

Departmental and Similar Accounts.

Pages 52 and 390, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	1,21	1,50	1,20	1,50
Disbursements	1,21	1,50	1,20	1,50

292. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

MISCELLANEOUS GOVERNMENT ACCOUNTS.

Receipts—Nil.

Disbursements.

Page 390, Civil Budget Estimates.

——	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Miscellaneous Government Account ..	12,49	10,29	....	....

293. Please see paragraph 269 under "Appropriation for Reduction or Avoidance of Debt".

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Page 52, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	6,42	4,29	4,29	4,44
(*b*) Repayment by the Bombay Municipality of other loans ..	42,77	44,17	44,17	45,62
	49,19	48,46	48,46	50,06

294. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) for its improvement purposes granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 82 under "22-Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay development loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) Loans to Government servants.

Advances and Recoveries.

Pages 52 and 390, Civil Budget Estimates.

	Accounts, 1937–38.		Budget estimate, 1938–39.		Revised estimate, 1938–39.		Budget estimate, 1939–40.	
	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries.
Loans to Government servants ..	1,41*	1,82	1,95*	2,27	1,25*	1,70	1,44*	1,69

* Voted.

In the budget estimate for 1938–39 provision in respect of loans to Government servants under the state-aided building scheme was made under this head. In the revised estimate for 1938–39 and the budget estimate for 1939–40 provision in respect of those loans has been made under item (3) below.

(3) ADVANCES TO CULTIVATORS, LOCAL BODIES AND OTHERS.

Advances and Recoveries.

Pages 52, and 390, Civil Budget Estimates.

	Accounts, 1937–38.		Budget estimate, 1938–39.		Revised estimate, 1938–39.		Budget estimate, 1939–40.	
	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries
Loans to Municipalities, district and other local fund committees for public works ..	75	1,83	..	1,87	..	1,87	..	1,77
Loans to land-holders and other notabilities	..	..	..	11	..	..	..	11
Loans to cultivators ..	9,53	6,95	7,63	8,59	8,53	7,99	5,78	9,51
Loans through Co-operative Societies and Banks ..	..	9	..	14	..	14	..	11
Loans for the purposes of the Co-operative Societies Act ..	..	6	2	3	27	3	27	28
Loans to co-operative multipurpose Societies	..	..	..	..	..	..	15	..
Loans to non-agriculturists in flood affected areas ..	..	4	..	6	..	5	..	4
Loans to Co-operative Housing Societies ..	30	75	..	75	..	1,41	..	55
Loans to Co-operative Housing Societies in flood affected areas.	..	3	..	6	..	6	..	6
Loans under the State-aided Building Scheme ..	56	2,37	75	2,10	1,00	2,40	90	2,50
Loans to small Industries ..	25	8	5,30	1	1,08	1	5,00	1
Other Miscellaneous loans	1	3	26	13	5	13	26	7
Total ..	11,40*	12,23	13,96*	13,85	10,93*	14,09	12,36*	15,01

* Voted.

REMITTANCES.

Receipts.

Page 52, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Buget estidmate, 1939–40.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,92,05	13,19,00	13,50,00	12,53,00
(*b*) Remittances by Bills ..	3,68,06	4,21,00	3,53,00	3,97,00
(*c*) Adjusting account between Central and Provincial Governments ..	3,88,50	4,03,00	1,62,00	1,54,00
(*d*) Inter-Provincial Suspense Account.	25,49	16,00	22,00	15,00
Total ..	21,74,10	21,59,00	18,87,00	18,19,00

Disbursements.

Page 390, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(*a*) Other local remittances -Cash remittances and adjustments between officers rendering accounts to the same Accountant General ..	13,86,96	13,19,00	13,50,00	12,53,00
(*b*) Remittances by Bills ..	3,65,33	4,21,00	3,53,00	3,97,00
(*c*) Adjusting account between Central and Provincial Government ..	3,88,55	4,03,00	1,62,00	1,54,00
(*d*) Inter-provincial Suspense account.	25,49	16,00	22,00	15,00
Total ..	21,66,33	21,59,00	18,87,00	18,19,00

295. This head appears in the provincial accounts both on the receipt and disbursement sides and the estimates are framed on the current actuals.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, P. W. remittances, transfers between P. W. officers and Miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local, foreign supply bills, remittance transfer receipts—Local and foreign remittance transfer receipts are recorded.

Items (*c*) and (*d*) record remittance transactions on behalf of Central and other Provincial Governments.

STATEMENT E

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1939-40.

Mo-H Bk H 1105—39

7, LAND REVENUE.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 1. Proposal to make the temporary establishment of the Land Records Department in the Bombay Suburban District permanent.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ 12,968

Remarks.—The office of the District Inspector of Land Records, Bombay Suburban District, was first created in 1921 in order to maintain the survey records in the Bombay Suburban District up to date as frequent changes took place owing to extensive acquisition of land for development of suburban areas for residential and industrial purposes and numerous alterations in land boundaries and tenures. Owing to keen building activity and the launching of numerous suburban development, town planning and private schemes, the volume of measurement and survey work has not decreased and even after the abolition of the Development Department in 1930, this office had to be continued as a temporary addition to the Land Records Department, and it has been so continued from year to year up to the end of 1938-39. The measurement and survey correction work of this office is still increasing. Accordingly it is proposed to make the temporary establishment of the District Inspector of Land Records, Bombay Suburban District permanent with effect from 1st March 1939. The cost on account of the temporary establishment is now being met from the provisions made under "7—Land Revenue". The annual average cost of making the establishment permanent comes to Rs. 12,968 as shown below :—

	Annual average cost. Rs.
Pay of Establishment.	
1 District Inspector of Land Records	2,856
1 Headquarters assistant	1,032
3 clerks	3,096
2 cadastral surveyors	2,064
1 daftarband	300
5 peons	1,140
Allowances.	
Compensatory allowance to District Inspector of Land Records.	540
Permanent travelling allowance to District Inspector of Land Records.	810
Permanent travelling allowance to the cadastral surveyors ..	430
Contingencies	700
	12,968

This cost will be met by a corresponding reduction in the cost of the temporary establishment of the Land Records Department. There will however be an increase in the cost of leave and pension charges on account of the staff being made permanent. This is estimated to amount to Rs. 2,500 a year.

ITEM 2. Additional establishment in the Southern Division.

Recurrent	.. Rs. 1,210	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 1,210	Ultimate annual recurrent	.. „ 1,128

Remarks.—On 1st April 1932, the number of clerks and circle inspectors on the district establishments of the Southern Division was reduced from 929 to 814 as a measure of economy. This reduction has placed an undue strain on the rest of the staff in almost every revenue office of the division. To mitigate this state of affairs Government considers the following additional staff imperatively necessary in revenue offices of the Southern Division—

(*i*) addition of one extra aval karkun (on Rs. 80—5/2—95) and one clerk (on Rs. 25—5/2—55) to the taluka establishment of Parasgad, which has been enlarged by the addition of Murgod mahal, coupled with the reduction of a post of circle inspector by giving the extra aval karkun charge of a circle ;

and

(*ii*) replacing a circle inspector (on Rs. 25—5/2—55) by an extra aval-karkun (on Rs. 80—5/2—95) in the Athni taluka.

Out of the ultimate annual recurrent cost of Rs. 1,656 Rs. 1,128 is debitable to "*7, Land Revenue*" and Rs. 528 to "*25, General Administration*".

		Rs.
Grand Total—7, Land Revenue ..	Recurrent	1,210
	Non-recurrent ..	*Nil.*
	Total ..	1,210

8, PROVINCIAL EXCISE.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 3. Additional establishment in the office of the Commissioner of Excise.

Recurrent	.. Rs. 5,720	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 5,720	Ultimate annual recurrent	,, 7,394

Remarks.—The work in the Commissioner of Excise's office has of late increased considerably owing to the excise measures including the dry area schemes in Ahmedabad city and three other districts introduced in 1938-39 and new methods of tobacco taxation, and to cope with the increased work the following additional staff was sanctioned up to 28th February 1939 :—

	Rs.
2 Assistant Supervisors each on	150—10—220
2 clerks each	50—5/2—90
1 typist	50—5/2—90

This additional staff has afforded some relief to the clerical staff in the Commissioner's office which was greatly overworked, though most of the clerks are still required to attend office earlier than the prescribed office hours and work until late in the evening. Government is satisfied that this extra clerical establishment is necessary for the additional work which is not likely to decrease in the near future. It is therefore proposed to continue the additional establishment for three years in the first instance with effect from 1st March 1939.

ITEM 4. Additional temporary establishment at Godhra and Nandurbar warehouses.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 2,160
Total ..	.. ,, 2,160	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Owing to the introduction of the fixed fee system there has been a considerable increase in the issues of liquor from the Godhra and Nandurbar warehouses. Government therefore sanctioned the employment up to 31st March 1939 of two managers in the scale of Rs. 50—5/2—80 and four hamals on Rs. 20 per mensem for these warehouses. Government is satisfied that the extra establishment is still necessary on account of increase in the work and proposes to continue it up to 29th February 1940 in the first instance.

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ...	5,720
	Non-recurrent ..	2,160
	Total ..	7,880

10, FOREST.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 5. Constitution of a new range in the West Thana division.

Recurrent ..	.. Rs.	924	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	924	Ultimate annual recurrent	.. ,,	1,022

Remarks—The Bhiwandi range in the West Thana division as at present constituted comprises 10 felling series and is therefore too big a charge for one range forest officer to manage efficiently especially in view of the intensive silvicultural operations carried out under the provisions of the revised working plan for the Thana forests. Similarly, the present arrangement whereby the Range Forest Officer, Bassein, is appointed as Instructor of the forest class held at Mandvi for six months in the year in addition to his own duties for training foresters, roundguards and guards in the Northern and Central circles has proved unsatisfactory, although he is given the assistance of a range forest officer, since he is not able for six months in the year to devote his personal attention to the silvicultural and other important operations in most of the felling series in his charge and the responsibility for these important works consequently becomes divided between him and his assistant. It is, therefore, proposed to reconstitute these two ranges in three charges as shown below :—

Present arrangement.			Proposed arrangement.		
Name of range.	Number of felling series.	Area	Name of range.	Number of felling series.	Area
		Acres.			Acres.
Bhiwandi	10	38,619	Bhiwandi ..	8	28,743
Bassein	9	38,240	Bassein	6	24,628
			Mandvi	5	23,488
		76,859			76,859

It is also proposed that the Range Forest Officer, Mandvi, who will have only 5 felling series to look after, should be the instructor of the forest class in addition to his own duties as a ranger. These proposals involve the creation of the posts of one clerk and two orderlies for the new range. The cost on account of the pay and allowance of the additional establishment will amount to Rs. 924 for 11 months of the year 1939–40 as shown below :—

	Rs.
Pay of Establishment.	
1 clerk in the grade of Rs. 25—5/2—55 (average pay Rs. 44) ..	484
2 Forest guards (orderlies) in the grade of Rs. 15—1/2—20 each (average pay Rs. 18·33)	403
Allowances, Honoraria, etc.	
Bad climate allowance at Rs. 5 per mensem to the clerk and the guards	165
Contingencies.	
Contingent allowance at Rs. 2 per mensem to the Range Forest Officer, Mandvi	22
	1,074
Deduct—Cost on account of the present arrangement—	
Pay of 1 temporary guard appointed at present for six months on Rs. 15	90
Special pay of Rs. 10 per mensem to the Bassein Range clerk for six months	60
	924

10, FOREST—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 6. Adoption of measures for the control of insect pests.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	4,600
Total ..	.. ,,	4,600	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—Caterpillars cause damage to teak plantations by defoliation, the result of which is loss not merely of increment but also of form through causing forking and branching. On his visit to the Thana forest, Dr. Beeson, Forest Entomologist, Forest Research Institute, Dehra Dun, found that whole plantations of teak had been severely attacked by these defoliators. Dr. Beeson has been dealing with similar damage in Nilambur teak plantations in Madras and has established an insectary there where the parasites, which destroy these pests, are being bred and let loose in the plantations and the damage has been greatly reduced. It is proposed to ask for Dr. Beeson's services and to start similar operations in teak plantations in this Province. The cost of the proposal is estimated at Rs. 4,600 in 1939-40 as shown below :—

	Rs.
Erection of one insectary	4,000
Labour charges	500
Carriage of tents, etc.	100
	4,600

ITEM 7. Experimental afforestation of arid areas.

Recurrent ..	.. Rs.	4,000	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	4,000	Ultimate annual recurrent	.. ,,	4,000

Remarks.—The afforestation of bare hills would have important results in the Deccan in checking erosion and the silting of fields, improving the conservation of water supplies and increasing the supply of fuel and timber apart from giving possible indirect benefits such as improvement of climate. A very successful technique has been developed in Italy where the afforestation of bare hills is now undertaken on a large scale. A beginning has now been made in other parts of India and Government consider it desirable to provide a small sum so that experiments in this direction may be made in two centres in this Province.

ITEM 8. Grant of rewards for fire protection.

Recurrent ..	.. Rs.	2,000	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	2,000	Ultimate annual recurrent	.. ,,	2,000

Remarks.—The villagers who assist the Forest Department in fire protection were formerly rewarded by the remission of grazing fees. The system of payment of rewards has been successful in securing the co-operation of the villagers in the matter of efficient fire protection. As grazing fees have been abolished, rewards will be given in some other form. It is, therefore, proposed to place a sum of Rs. 2,000 at the disposal of the Chief Conservator of Forests for allocation to the best advantage.

ITEM 9. Appointment of a silviculturist.

Recurrent ..	.. Rs.	2,350	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	2,350	Ultimate annual recurrent	.. ,,	6,004

Remarks.—The Bombay Forest Department is one of two provincial Forest Departments without a research officer. The result is that little has been done towards the collection of the data which are essential for the efficient management of the forests. It is therefore proposed to send a senior Deputy Conservator of Forests in this Province to the Forest Research Institute, Dehra Dun, for three months' training in research methods and to appoint him as silviculturist from 1st November 1939. He will organise and develop the work of the new post for 3 years

10. FOREST—concld.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

and will then be replaced by a junior officer. The extra cost on account of the proposal will amount to Rs. 2,350 for 4 months of 1939–40 as shown below :—

	Amount. Rs.
Pay of Establishment.	
1 Clerk on Rs. 85 in the grade of Rs. 80—5/2—95 (average pay Rs. 91).	340
1 Clerk on Rs. 30 in the grade of Rs. 30—5/2—55 (average pay Rs. 46).	120
1 Ranger in the grade of Rs. 80—5—125 (average pay Rs. 108) ..	320
3 Foresters in the grade of Rs. 30—1—40 each (average pay Rs. 36) ..	360
1 Peon on Rs. 18	72
3 Peons on Rs. 17 each	204
Allowances, Honoraria, etc.	
Travelling allowance	840
Contingencies.	
Service postage and telegrams, etc.	100
	2,356
or say in round figure ..	2,350

Besides this, a charged expenditure of Rs. 7,142 will be incurred on account of pay and permanent travelling allowance of the Indian Forest Service Officer for 4 months.

ITEM 10. Purchase of machinery and plant for the development of utilisation methods.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. Rs.	8,000
Total .. .. ,,	8,000	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—Dindal is available in quantity but has no market at present except as a superior fuel. Attempts have been made to develop its utilisation for mill picking sticks but have failed up to the present, probably owing to faulty seasoning. As soon as the Forest Research Institute, Dehra Dun, succeeds in evolving a cheap seasoning kiln easy to work, it is proposed to purchase it. It is also proposed to experiment with producer gas. The cost of these proposals is estimated at Rs. 8,000 as shown below :—

	Rs.
1 Producer gas lorry	5,000
2 Kilns for artificial seasoning of timber at Rs. 750 each ..	1,500
1 shed for seasoning timber	750
1 frikiln for manufacture of charcoal	475
Incidental expenses	275
	8,000

		Rs.
Grand Total—10, Forest..	Recurrent	9,274
	Non-recurrent	12,600
	Total ..	21,874

11, REGISTRATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 11. Scheme for making the staff of the Government Photo Registry, Poona, permanent.

Recurrent ..	.. Rs. *Nil*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ *Nil*	Ultimate annual recurrent	 22,743

Remarks.—The system of reproducing documents presented for registration by photography was introduced in 1921. In the initial stage the work was done under the supervision of the Manager, Photozinco Press, Poona, but the cost was borne by the Registration Department. This arrangement worked well when the system was in the experimental stage and was confined to a few registration offices only. After 1930, numerous offices were brought under the system and it was considered necessary to have a separate staff for, and some responsible officer in charge of, the work. Mr. M. C. Trivedi, who had been associated with this process since its inception, was appointed to the post with the designation of Supervisor of the Government Photo Registry. The whole of the establishment in the Government Photo Registry including the post of the Supervisor is temporary. At present the photo copying system has been extended to 62 Sub-registry offices and further extensions are proposed.

2. Since 1933, the Government Photo Registry office has progressed in various ways. As the utility of the photo copying system as a means of maintaining permanent records of documents has been proved and the system is regarded as a permanent arrangement, it is now proposed to separate the Government Photo Registry office from the Photozincographic Press, Poona, and to make the staff permanent with effect from 1st April 1939. As it is necessary that the head of the Government Photo Registry should have status befitting his position, it is also proposed to convert the non-gazetted post of the Supervisor into a gazetted post of Manager and to delegate to the Manager the same powers as are given to other Managers of Government Presses.

3. The staff which it is proposed to make permanent is as shown below :—

Name of post.	Scale of pay.
	Rs.
1 Manager (General Provincial Service)	200—10—350 *plus* Rs. 50 personal pay.
1 Photographer	10—5/2—75—5—100.
1 Head Enlarger	10—5/4—60
2 Enlargers	35—1—50
1 Toner	35—1—50
1 Assistant Photographer	35—1—50
1 Film developer	20—1—45
2 Print developers	20—1—45
1 Print scrutiniser	20—1—45
1 Film fixer	20—1—45
3 Print fixers	20—1—45
1 Numberer	20—1—40
1 Assistant toner	20—1—40
1 Feeder	15—1—30
2 Sorters	15—1—30
5 Washers	15—1—30
3 Dark Room Assistants	15—1—30
4 Photo Registry clerks	25—2—55
1 Film clerk	25—2—55
1 Film Recorder	40—5/4—60
1 Store-keeper	25—2—55
1 Office clerk	25—2—55
1 Despatching Assistant	25—2—55
1 Peon	18
1 Peon	17
5 Boy peons	10

The average annual cost of the staff in question according to the revised scales comes to Rs. 22,743. This estimate does not include the cost of leave and pension charges which amount to about Rs. 5,700 a year.

		Rs.
Grand Total—11, Registration ..	Recurrent ..	*Nil.*
	Non-recurrent ..	*Nil.*
	Total ..	*Nil.*

12, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 12. Purchase of portable weighing machines.

Recurrent ..	.. Rs. 5,300	Non-recurrent	.. Rs. 15,200
Total ..	.. „ 20,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Before the Bombay Motor Vehicles Tax Act, 1935, came into operation, it was assumed that the correct unladen weights of motor vehicles of all makes and models could be ascertained from the specifications supplied by manufacturers of the vehicles or by weighment on the local railway weigh-bridges. In practice, it has been found that these specifications are not a sure basis for ascertaining the unladen weights in all cases. The weights of trucks and buses, for instance, vary with the size and material of bodies subsequently built on them. In doubtful cases, where authentic weight certificates could not be furnished by owners due to the absence of weigh-bridges in the districts, the Motor Vehicles Tax has been assessed on approximate weights only. This has often resulted either in a loss of revenue to Government or dissatisfaction among motorists that they are being overtaxed. Government therefore propose to supply the more important districts with portable weighing machines. These machines will also be very useful for the effective administration of the Motor Vehicles Rules for the prevention of overloading, which at present causes much damage to the roads. Further, when the new Motor Vehicles Act comes into force next year, stricter weight control of motor vehicles on the roads will be necessary. It is therefore proposed to purchase in the first instance eight pairs of portable weighing machines for supply to eight districts where motor transport is heavy. The cost of each machine is estimated at Rs. 950 and the total cost of the eight pairs will amount to Rs. 15,200.

2. In addition to these weighing machines, Government also propose to make use of weigh-bridges belonging to the railways and municipalities wherever they are available. These bodies have agreed to allow the use of their weigh-bridges provided that the fees and other charges are paid by Government. The cost of these charges during 1939-40 is estimated at Rs. 5,300. Government have accepted the conditions proposed by the railway companies and propose to provide Rs. 5,300 in the budget for the purpose. These charges will not be incurred when weighing-machines belonging to Government are provided in all districts.

		Rs.
Grand Total—12, Charges, etc. ..	Recurrent ..	5,300
	Non-recurrent ..	15,200
	Total ..	20,500

13, OTHER TAXES AND DUTIES.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 13. Clerk in the office of the Chief Account Officer of Excise, Bombay, for tobacco work.

Recurrent	.. Rs.	550	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	550	Ultimate annual recurrent	.. ,,	756

Remarks.—For administrative and public convenience Government has entrusted the receipt of all tobacco payments except duty on tobacco removed from the warehouse to the Chief Account Officer of Excise. He is unable to undertake the extra work without additional clerical assistance. It is accordingly proposed to create a post of clerk in the office of the Chief Account Officer for tobacco work on Rs. 50—5/2—90. The cost during 1939–40 will amount to Rs. 550.

		Rs.
Grand Total—13, Other Taxes and Duties ..	Recurrent ..	550
	Non-recurrent ..	*Nil.*
	Total ..	550

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—A-IRRIGATION WORKS (CIVIL).

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 14. Minor Irrigation Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 7,50,000
Total ..	.. ,, 7,50,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Legislature sanctioned a non-recurrent grant of Rs. 12,50,000 for 1938–39 to enable Government to execute some of the many schemes for minor irrigation works prepared by Mr. C. O Lowsley, late Special Engineer, Minor Irrigation Works. Before deciding on a comprehensive programme for the execution of these old schemes, Government considered it desirable that the plans and estimates for them prepared several years ago should be scrutinised by two officers on special duty. They were appointed in July last with instructions to work on the most important projects and submit them by the end of October, so that the works can be taken up for execution in the cold weather. Several projects have been started, while several others are ready, and an amount of Rs. 7½ lakhs or thereabout is likely to be utilised in 1938–39 out of the grant of Rs. 12½ lakhs on the construction of new projects. It is proposed to complete all the works already in hand during 1939–40 and to start such new projects as funds permit. It is, therefore, proposed to provide Rs. 7½ lakhs for the purpose in the ensuing year's estimate from the Development Fund. It will be inclusive of the cost of such special establishment as may be found necessary.

		Rs.
Grand Total—18, Other Revenue Expenditure financed from ordinary revenue.	Recurrent ..	*Nil.*
	Non-recurrent ..	7,50,000
	Total ..	7,50,000

25, GENERAL ADMINISTRATION.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 15. Temporary posts of four translators and one clerk in the office of the Oriental Translator to Government and of one peon in the office of the Director of Information, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,485
Total ..	.. ,, 4,485	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In view of the abnormal increase of work in the translation and reporting branches of the office of the Oriental Translator to Government owing to the heavy increase in the number of petitions in regional languages received and in the number of newspapers to be scrutinised, and the consequential increase in the work of the clerical section of that office, it has been found necessary to sanction four temporary posts of junior translators, one for each of the Marathi, Gujarathi, Kannada and Urdu Branches, on a pay scale of Rs. 70—5—120 (efficiency bar)—10—170 and of a clerk on a pay scale of Rs. 50—3—95.

2. A temporary post of a peon on a monthly pay of Rs. 22 has also been created in the Directorate of Information in view of the heavy increase in the work of issuing press notes and leaflets.

3. As the work in the office of the Oriental Translator to Government as well as in the issue section of the Directorate of Information does not show any signs of abatement, both the Oriental Translator to Government and the Director of Information have recommended that the posts mentioned in paragraphs 1 and 2 *supra* should be made permanent. Government, however, proposes to continue them for the present on a temporary basis for a period of one year in the first instance from the 1st March 1939. The provision required on this account is as follows:—

Civil Secretariat—Publicity Office and Translators' Department—Pay of Establishment.

	Rs.	
(*i*) Pay of four junior translators on Rs. 70—5—120 (efficiency bar)—10—170	3,582	per annum.
(*ii*) Pay of one clerk on Rs. 50—3—95	639	,,
(*iii*) Pay of one peon at the rate of Rs. 22 per mensem ..	264	,,
Total ..	4,485	

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 16. Additional establishment in the Southern Division.

Recurrent ..	.. Rs. 360	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 360	Ultimate annual recurrent	,, 528

Please read statement relating to this proposal appearing under item 2 in "*7, Land Revenue*".

ITEM 17. Increase in the pay of boy peons.

Recurrent ..	.. Rs. 5,742	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 5,742	Ultimate annual recurrent	.. ,, 6,264

Remarks.—On the Revenue district establishments, incumbents of posts of boy peon draw at present Rs. 9, 10, 11 or 12 per mensem. Boy peons are generally boys when appointed but cease to be boys before vacancies occur in posts of adult peon to which they can be appointed. For such persons, pay less than Rs. 12 is considered inadequate. It is accordingly proposed to fix the pay of all posts of boy peons (about 186 in number) at Rs. 12 per mensem.

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 18. Reorganisation of the North and South Daskroi talukas in the Ahmedabad district.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, ,,	Ultimate annual recurrent	.. ,, 100

Remarks.—The present arrangements for the disposal of non-agricultural and other revenue work in the city and suburbs of Ahmedabad sanctioned by Government involve division of responsibility and duplication of accounts and revenue work between the City Deputy Collector's office and the ordinary revenue establishment of the North Daskroi taluka. Government therefore proposes to abolish the present North and South Daskroi talukas and to form a separate revenue charge consisting of Ahmedabad city and the surrounding 28 villages and to place this charge under a Mahalkari working directly under the City Deputy Collector. The remaining villages from the North and South Daskroi talukas will be formed into a taluka called the Daskroi taluka in charge of a Mamlatdar under the Prant Officer, Viramgam sub-division. A post of Mamlatdar set free by this arrangement will be converted into a post of 1st class Resident Magistrate, Ahmedabad, a post which is very badly required. This reorganisation necessitates the creation of an additional post of Mahalkari in the grade of Rs. 150—5—200 with a permanent travelling allowance of Rs. 27 per mensem but also makes it possible to curtail the present revenue establishment by the abolition of two talatis and one Circle Inspector. The Personal Assistant to the Collector of Ahmedabad will cease to be the Prant Officer of the North and South Daskroi talukas and accordingly the permanent travelling allowance and tentage allowance of the Personal Assistant to the Collector will be discontinued. Thus the net extra cost on account of the rearrangement will be Rs. 100 a year and a full-time Resident Magistrate will be available for this almost trivial extra cost :—

	Average annual cost.	
	Rs.	
1 Mahalkari (150—5—200)		2,166
Permanent travelling allowance at Rs. 27 per mensem ..		324
		2,490
Deduct.		
	Rs.	
2 Talatis (20—1—35—1/2—40)	696	
Contingencies	24	
1 Circle Inspector (30—5/2—80)	660	
Contingencies	15	
Permanent travelling allowance and tentage of the Personal Assistant to the Collector of Ahmedabad	995	
	——	—2,390
		100

The ultimate net cost of the proposal is only Rs. 100 but as the pay of a Resident Magistrate is debitable to " 27, Administration of Justice ", that of a Circle Inspector to " 7, Land Revenue " and that of the other posts to " 25, General Administration ", the proposal involves increasing the provision under " 27 " by the average pay of a Resident Magistrate (which is the same as that of a Mamlatdar), reducing the provision under " 7 " by the average pay and contingencies of the Circle Inspector and reducing the provision under " 25 " by the average pay of a Mamlatdar.

.. ..

25, GENERAL ADMINISTRATION—contd

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 19. Additional establishment for the Local Fund Audit Department.

Recurrent	Rs.	18,830	Non-recurrent ..	Rs.	*Nil.*
Total	,,	18,830	Ultimate annual recurrent ..	,,	20,350

Remarks.—Owing to the considerable growth of revenue and expenditure of local bodies, the expansion of school boards and additional work due to new audits being entrusted from time to time, the work of the Local Audit Department has increased to such an extent that the Examiner, Local Fund Accounts, finds it impossible to prevent arrears mounting up without additional staff. The Accountant General has therefore requested Government to sanction the following additional staff :—

(*i*) Two Senior Auditors, 1 Junior Auditor and 2 peons as a permanent measure from 1st March 1939 or from an earlier date, if possible, and

(*ii*) One Senior Auditor, 1 Junior Auditor and 1 peon temporarily for two years from 1st November 1938 or from an earlier date, if possible.

Government however proposes to sanction temporarily for one year in the first instance the following additional staff with effect from 1st April 1939 :—

	Average pay.	Pension contribution.	Leave salary contribution.	Total per mensem.
	Rs.	Rs.	Rs.	Rs.
2 Senior Auditors on Rs. 220—20—500 each ..	729	81	91	901
3 Junior Auditors on Rs. 50—4—110—5—160 each ..	314	44	39	397
3 Peons on Rs. 14 each	42	3	4	49
				1,347

	Rs.
Pay of establishment (1347×11) = ...	14,817
Travelling allowance	3,892
Contingencies	120
Total ..	18,829
or say ..	18,830

ITEM 20. Revision of pay of inferior Government servants in Bombay City and other expensive places.

Recurrent	Rs.	3,212	Non-recurrent ..	Rs.	*Nil.*
Total	,,	3,212	Ultimate annual recurrent ..	,,	3,504

Remarks.—With effect from 1st April 1938 the rates of pay of inferior Government servants serving in the City of Bombay were increased by Rs. 2 per mensem in the case of those entitled to the old rates of pay and by Rs. 3 per mensem in the case of those entitled to the new rates of pay. Government have now decided that, as an additional instalment of relief, the rates of pay should be further raised by Re. 1 per mensem with effect from 1st April 1939 in the case of those inferior servants whose pay is below Rs. 30 per mensem. The cost of this increase during the eleven months of the next year has been estimated at Rs. 3,212 under "25, General Administration" and at Rs. 24,090 under the other major heads as follows :—

	Rs.
7, Land Revenue	484
8, Provincial Excise	198
9, Stamps	330
11, Registration	88
13, Other Taxes and Duties	33
27, Administration of Justice	2,662
29, Police	1,045
37, Education	1,309
38, Medical	6,138
39, Public Health	660
41, Veterinary	385
42, Co-operation	132
43, Industries	286
47, Miscellaneous Departments	308
50, Civil Works	4,444
52, Bombay Development Scheme	3,179
56, Stationery and Printing	1,309
*80, Bombay Development Scheme	1,100
Total ..	24,090

*A capital Head of Accounts.

25, GENERAL ADMINISTRATION—concld.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

2. In addition a sum of Rs. 13,800 is provided for increasing the pay of inferior Government servants in other places in the mofussil where the cost of living is high. As the details are not yet settled a lump provision of Rs. 13,800 has been made under "25, General Administration—District Administration" for this purpose.

3. New item statements have not been included under the other heads shown in paragraph 1 above. The additional cost under each major head has, however, been included in the total provision for that head.

4. The total recurrent cost of this proposal under all heads in the Revenue Section is Rs. 40,000 in the first year.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 21. Constitution of a Branch for dealing with all matters connected with Labour in the Political and Services Department, Bombay.

Recurrent	.. Rs.	5,100	Non-recurrent	.. Rs.	*Nil.*
Total	.. ,,	5,100	Ultimate annual recurrent	.. ,,	7,176

Remarks.—Until the introduction of the new Provincial Constitution all work in connection with the subject of "Labour" was dealt with in the first instance by a Senior Assistant in the Political and Services Department, who was attached to a Branch dealing with various other subjects, assistance being given, when necessary, by the existing staff. During the last two years, and particularly since the formulation of its Labour programme by the present Government, work pertaining to Labour has increased enormously and it has been found impossible for a single assistant to cope with it. In view of the need for economy, endeavour was made to carry on without additional staff but this arrangement was found to be unworkable. "Labour" work has been rapidly growing in importance and magnitude day by day and it has been found by actual experience that it is essential to make adequate arrangement for the efficient and prompt disposal of it. Government have therefore decided that the Labour section of the Political and Services Department should be strengthened and that it should be constituted as a separate Branch consisting of a Superintendent, two Assistants (of whom one has already been sanctioned) and a clerk. In view of the urgent need for such staff, the Branch was temporarily created from the 1st December 1938 to the 28th February 1939, and it is proposed to sanction it permanently with effect from the 1st March 1939 after the approval of the Legislative Assembly has been obtained.

The average extra cost per annum on this account is as shown below :—

	Annual average cost.
	Rs.
One Junior Superintendent on Rs. 275—20—375	4,200
One Junior Assistant on Rs. 100—5—120—10—170—10—220	2,064
One clerk on Rs. 50—3—95	912
Total ..	7,176

Grand Total—25, General Administration ..	Recurrent ..	33,244
	Non-recurrent ..	4,485
	Total ..	37,729

27, ADMINISTRATION OF JUSTICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 22. Continuance of the temporary appointments of four Additional Presidency Magistrates.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 59,988
Total	.. ,, 59,988	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrate) is six permanent and four temporary magistrates. One of the four temporary appointments of Additional Presidency Magistrates was created for a period of one year in the first instance from 2nd June 1934 owing to the abnormal congestion of work in the courts of the Presidency Magistrates. This appointment has been continued on a temporary basis from year to year up to 28th February 1939, as the work in the Courts continued to be seriously congested.

Another temporary appointment was created for a period of six months in the first instance from 1st September 1937, specifically for the trial of cases under the Gambling Act as there was an abnormal increase in the number of cases under that Act. This appointment also has been continued since then on a temporary basis up to 28th February 1939.

In addition to the two temporary appointments of Additional Presidency Magistrates, two more temporary appointments were created from 1st September 1938 up to 31st March 1939 in order to dispose of all arrears of gambling cases, as the appointment of only one Magistrate for the trial of cases under the Gambling Act was found insufficient. There are thus in all three temporary appointments of Additional Presidency Magistrates sanctioned exclusively for the trial of cases under the Gambling Act, one of which expires on 28th February 1939 and the other two on 31st March 1939.

2. The state of work in the Presidency Magistrates' Courts has again been reviewed and it is found that the work is still seriously congested. The total number of outstanding cases in the courts of Stipendiary Presidency Magistrates on 1st October 1938 was 4,452. The total number of gambling cases disposed of by the three Additional Presidency Magistrates from the commencement of their appointments up to 30th November 1938 was 2,052. The total number of gambling cases pending on that date before the three courts was 1,585.

In view of the state of work the Chief Presidency Magistrate has proposed that all the four temporary appointments should be continued further during the next year 1939-40 and the High Court have supported this recommendation. As there is no likelihood of the congestion of work being relieved in the near future by the normal permanent strength of the Presidency Magistrates, Government consider it essential that all the four appointments should be continued further on a temporary basis up to 29th February 1940, and that all the four should be put on the new scale of remuneration which was fixed for the two recent appointments.

The further continuance of all the four appointments up to 29th February 1940 involves an additional expenditure of Rs. 59,988 as shown below :—

	Rs.
Pay of Officers—	
Two Presidency Magistrates at Rs. 750 per mensem from 1st March 1939 to 29th February 1940	18,000
Two Presidency Magistrates at Rs. 750 per mensem from 1st April 1939 to 29th February 1940	16,500
	34,500
Allowances—	
Local allowance at Rs. 100 per mensem each to two Presidency Magistrates from 1st March 1939 to 29th February 1940	2,400
Local allowance at Rs. 100 per mensem each to two Presidency Magistrates from 1st April 1939 to 29th February 1940	2,200
	4,600

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27, ADMINISTRATION OF JUSTICE—contd.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

I

	Rs.
Pay of Establishment—	
1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 170 per mensem ..	2,040
1 Interpreter on Rs. 150—10/2—250 at Rs. 160 per mensem ..	1,920
1 Clerk on Rs. 50—5/2—90 at Rs. 55 per mensem	660
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem .. .	600
2 Peons on Rs. 22 each (44 × 12)	528
1 Chaprasi on Rs. 29	348
1 Hamal on Rs. 22	264
	6,360

II

1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 150 per mensem ..	1,800
1 Interpreter on Rs. 150—10/2—200 at Rs. 150 per mensem ..	1,800
1 Clerk on Rs. 50—5/2—90 at Rs. 50 per mensem	600
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem	600
1 Peon on Rs. 22 per mensem	264
	5,064

III

2 Judicial Clerks in the grade of Rs. 150—10/2—200 at Rs. 150 each (300 × 11)	3,300
2 Interpreters in the grade of Rs. 150—10/2—200 at Rs. 150 each (300 × 11)	3,300
2 Clerks in the grade of Rs. 50—5/2—90 at Rs. 50 each (100 × 11) ..	1,100
2 Typists in the grade of Rs. 50—5/2—90 at Rs. 50 each (100 × 11) ..	1,100
2 Peons on Rs. 22 each (44 × 11)	484
	9,284
Total for pay of establishment ..	20,708
Contingencies—	
1 Telephone at the residence of one Magistrate at Rs. 180 per annum ..	180

A total provision of Rs. 59,988 will thus be necessary under the head "Presidency Magistrates' Courts" under "27, Administration of Justice" as detailed below:—

	Rs.
Pay of Officers	34,500
Pay of Establishment	20,708
Allowances	4,600
Contingencies	180
Grand Total ..	59,988

		Rs.
Grand Total—27, Administration of Justice ..	Recurring ..	*Nil.*
	Non-recurring ..	59,988
	Total ..	59,988

29, POLICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 23. Opening of a Police Station at Vedach in the Jambusar Taluka of the Broach and Panch Mahals District.

Recurrent ..	.. Rs. 5,824	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 5,824	Ultimate annual recurrent ..	.. „ 7,547

Remarks.—There has been in recent years a large increase in the number of offences, such as crop-cutting, house-breaking and theft, committed in the villages of Uber, Vedach, Nodhna, Valipur and Nobar of the Jambusar Taluka of the Broach and Panch Mahals District, due partly to the inadequate police control and partly to the turbulent nature of the people, such as Barias and Patanwadias, who inhabit these areas. The local officers, who were asked to investigate the matter, have reported that the opening of a permanent police station at Vedach is necessary to cope with the long-standing evil of crop-cutting and harassment of the population and for making the general administration of the police in this area effective. Besides, suggestions have also been made for the transfer of the existing Police Station at Kavi to Kora and the conversion of the former into an outpost under the latter and the transfers of Kareli outpost under Jambusar Police Station and Sarod outpost under Kavi Police Station to the new Vedach Police Station. These proposals involve a net addition to the police strength of the Jambusar Taluka of one Sub-Inspector, three Head Constables and eleven Constables. Government is satisfied that the proposed arrangements are absolutely necessary for the proper policing of the local areas and they propose to put them into force from the 1st April 1939. The net additional cost involved amounts to Rs. 5,824 for eleven months of the next year as shown in detail below :—

Increase—

	Per mensem. Rs.
(1) *Pay of Establishment—*	
One Sub-Inspector of Police on Rs. 75 per mensem	75
Three Head Constables at Rs. 28 per mensem each	84
Eleven Constables at Rs. 20 per mensem each	220
Literacy allowance (special pay) to 2 Head Constables and 6 Constables at Rs. 2 per mensem each	16
Writer allowance (special pay) for one Head Constable at Rs. 3 per mensem and one Constable at Rs. 2 per mensem	5
Total ..	400

	Rs. a. p.
(2) *Allowances, Honoraria, etc.—*	
House rent allowance to one Sub-Inspector at Vedach at Rs. 7 per mensem	7 0 0
House rent allowance to one Sub-Inspector at Kora at Rs. 10 per mensem	10 0 0
House rent allowance at Vedach to—	
1 Jemadar at Rs. 4 per mensem	4 0 0
3 Head Constables at Rs. 3 per mensem each	9 0 0
12 Constables at Rs. 3 per mensem each	36 0 0
House Rent allowance at Kora to 3 Head Constables and 6 Constables at Rs. 4 per mensem each	36 0 0
Conveyance Allowance to 1 Sub-Inspector at Rs. 25 per mensem ..	25 0 0
Clothing allowance to 1 Sub-Inspector at Rs. 3-5-4 per mensem ..	3 5 4
Total ..	130 5 4

29, POLICE—contd.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

	Per mensem. Rs. a. p.
(3) *Contingencies*—	
Clothing capitation grant for 3 Head Constables and 11 Constables at Rs. 1-4-0 per mensem each	17 8 0
Rent for Sub-Inspector's office at—	
(*a*) Vedach at Rs. 5 per mensem	5 0 0
(*b*) Kora at Rs. 8 per mensem	8 0 0
Ammunition for 6 armed men at As. 4 per mensem each	1 8 0
Accoutrements for 3 Head Constables and 11 Constables at Re. 0-1-3 per mensem each	1 1 6
Total ..	33 1 6
Total increase per mensem ..	563 6 10

Decrease—

	Rs.
(1) *Allowances, Honoraria, etc.*—	
House rent allowance to one Sub-Inspector at Kavi at Rs. 10 per mensem ..	10
House rent allowance to 4 Head Constables and Constables at Rs. 4 per mensem each	16
(2) *Contingencies*—	
Rent for Sub-Inspector's Office at Kavi at Rs. 8 per mensem	8
Total decrease per mensem ..	34

	Per mensem. Rs. a. p.	
Total increase	563 6 10	
Total decrease	34 0 0	
Total net increase	529 6 10	
	× 11	months.
	5,823 11 2	or
	5,824 0 0	(in round figures.)

ITEM 24. Formation of a Handwriting Branch in the Criminal Investigation Department, Poona.

Recurrent	Rs. 2,392	Non-recurrent	Rs. *Nil.*
Total	„ 2,392	Ultimate annual recurrent ..	„ 4,778

Remarks.—The utilisation of the services of professional handwriting experts for the detection of crime had in the past been unsatisfactory, not only on account of exorbitant fees charged

by them but also because certain of them, while giving professional evidence, were proved on occasion to be quite unreliable. In 1933 an experiment was started in the Criminal Investigation Department of specialising in the science of handwriting examination and an expert in the Finger Print Bureau was put on the work. The experiment proved successful and to-day the Expert is regarded throughout the Province as an authority on the subject, so much so that numerous demands are made for his opinion in matters of forged cheques, false vouchers, altered documents, etc. The following figures show how the Handwriting Expert's work has been expanding from year to year :—

——	1933	1934	1935	1936	1937	1938
Number of cases dealt with	28	50	70	102	155	145
Number of documents examined ..	359	677	903	1,020	1,151	1,265
Number of appearances before Courts ..	8	52	69	96	116	98
Number of days away from head quarters ..	15	61	95	101	132	107

2. The cases referred to the Handwriting Expert are mainly of two kinds viz. those sent by Superintendents of Police or Courts *suo motu* and those sent by Courts at the request of parties to a case or suit. In the former cases i.e., Crown cases, no fees are charged and in the latter cases, fees are charged at the rate of Rs. 20 for each opinion given and Rs. 15 for each day's attendance in Court. Photographic work is undertaken by the Photo Zinco or Photo Registration Department. The amount of money credited to Government since 1933 on account of this work is shown below :—

——	1933	1934	1935	1936	1937	1938
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for giving opinion	60	130	320	560	940	1,040
Fees for court attendance	30	60	285	345	420	360
Photographic work	..	247	1,102	491	838	524
Total ..	90	437	1,707	1,396	2,198	1,924

3. The work is increasing in volume and is already too much for one Expert. Government is convinced that it is now necessary to form a Handwriting Branch in the Criminal Investigation Department and proposes to constitute it as follows with effect from 1st April 1939 :—

1 Handwriting Expert on Rs. 200—10—300.

1 Handwriting Assistant Expert on Rs. 125—5—175 (probation for two years on Rs. 100 per mensem).

1 Junior clerk on Rs. 25—5/2—55.

1 Peon on Rs. 17 per mensem.

In order to economise expenditure it is proposed to abolish one post of Expert in the Finger Print Bureau, the annual cost of which amounts to Rs. 1,590.

4. It is also proposed to increase the present fees from Rs. 20 to Rs. 40 for an opinion with an extra charge of Rs. 5 for each document over 8 and from Rs. 15 to Rs. 20 for each day spent in attendance in Court or in travelling to or from Court. It would be possible for the Branch to deal with about 300 cases in a year and it is estimated on a very conservative basis that income from this source will amount to Rs. 5,000 per annum apart from the profit that will accrue to Government from Photographic work at the Photozinco Office. The increase in fees is not excessive considering that private agencies charge Rs. 100 for an opinion and Rs. 100 per day for giving evidence in Court *plus* travelling expenses. The Branch will thus in the long run be self-supporting and Government will not be involved in any extra expenditure.

29, POLICE—contd.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

5. The expenditure for 11 months in the next year on account of the staff mentioned in paragraph 3 above will amount to Rs. 2,392 as detailed below :—

" 29, Police—G-Criminal Investigation Department (Presidency)."

	Per mensem. Rs.
(1) *Pay of Establishment*—	
1 Handwriting Expert on Rs. 200 per mensem in the scale of Rs. 200—10—300	200
1 Assistant Expert on Rs. 100 per mensem for two years and then Rs. 125—5—175	100
1 Junior clerk on Rs. 25 per mensem in the scale of Rs. 25—5/2—55 ..	25
1 Peon on Rs. 17 per mensem	17
	+342
Deduct—Pay of a 2nd Expert in the Finger Print Bureau, Poona, proposed to be reduced	160
Deduct—Expert allowance at Rs. 10 per mensem of the 2nd Expert in the Finger Print Bureau, Poona	10
	—170
	+172
	×11 months
	1,892
(2) *Contingencies* per annum	500
Total ..	2,392

ITEM 25. Temporary appointments of 2 Police Prosecutors, 2 Head Constables and 8 Constables for the Court of the temporary Additional Presidency Magistrates, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,000
Total ..	.. ,, 13,000	Ultimate annual recurrent	,, *Nil.*

Remarks.—In consequence of the continuance of the temporary appointments of the 4 Additional Presidency Magistrates for which the approval of the Legislative Assembly is being obtained by means of a new item under " 27-Administration of Justice " it is necessary also to sanction the continuance of the temporary appointments of 2 Police Prosecutors and the Court duty staff consisting of 2 Head Constables and 8 Constables for the same period. The total provision on account of this staff for 12 months of the year 1939-40 will amount to Rs. 13,000 as detailed below :—

" 29, Police—A—Presidency Police—2—City Police".

	Per mensem. Rs. a. p.
(1) *Pay of Officers*—	
2 Police Prosecutors on Rs. 300 per mensem each in the scale of Rs. 300—10—400	600 0 0
Add for increments	20 0 0
	620 0 0
(2) *Pay of establishment*—	
2 Head Constables on Rs. 38 per mensem each in the scale of Rs. 38—1—50	76 0 0
8 Constables each on Rs. 30 per mensem in the scale of Rs. 30—1/3—33/4—36	240 0 0
	316 0 0
Add for increments for 2 Head Constables	2 0 0
	318 0 0

29, POLICE—concld.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

	Per mensem. Rs. a. p.
Allowances, Honoraria, etc. (Voted).	
(3) Conveyance allowance to 2 Police Prosecutors at Rs. 25 per mensem each	50 0 0
House rent allowance to :—	
2 Head Constables at Rs. 10 per mensem each ..	20 0 0
8 Constables at Rs. 7 per mensem each ..	56 0 0
	126 0 0
(4) *Contingencies.*	
Clothing charges for 2 Head Constables and 8 Constables at Rs. 1-8-8 per mensem each	15 6 8
	15 6 8
Grand Total ..	1,079 6 8
	× 12 months.
	12,953 0 0
	or
	13,000 in round figures.

		Rs.
Grand Total—29, Police ..	Recurrent ..	8,216
	Non-recurrent ..	13,000
	Total ..	21,216

36, SCIENTIFIC DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 26. Grant-in-aid to the Lord Reay Industrial Museum, Poona.

Reucrrent ..	.. Rs.	2,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	2,000	Ultimate annual recurrent ..	,,	5,000

Remarks.—The Lord Reay Industrial Museum, Poona, is an old institution having been established in about 1895. The Museum has been under the management of the Poona City Municipality. Its activities are at present controlled by a Board of Trustees consisting of eight members four of whom represent the Municipality. The Museum has been receiving an annual recurrent grant of Rs. 5,000 from the Poona Municipality since 1930. The Museum authorities are contemplating an ambitious scheme for the development and expansion of the activities of the Museum and have approached Government with requests for a recurrent grant for its maintenance and a non-recurrent grant to the extent of the value of timber required for constructing a building. The Museum is being conducted on sound lines and is doing very useful work. The activities of the Museum deserve encouragement and financial assistance and it is proposed that Government should give an annual grant of Rs. 2,000 rising up to Rs. 5,000 by an annual instalment of Rs. 500. The Trustees of the Museum have accepted the following conditions proposed by Government in regard to the grant to the Museum :—

(1) That the Poona City Municipality should agree to pay annually Rs. 5,000 as hitherto done.

(2) That Government should have power to appoint two nominees on the Board of Trustees for the management of the Museum.

The request of the Museum authorities for a non-recurrent grant in connection with its project of constructing a building is under the consideration of Government. In the meanwhile Government desires that a recurrent grant as proposed above should be given to the Museum on the conditions mentioned above with effect from 1939-40.

		Rs.
Grand Total—36, Scientific Departments ..	Recurrent ..	2,000
	Non-recurrent ..	*Nil.*
	Total ..	2,000

37, EDUCATION.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 27. Development of the Government Girls' Middle School at Bijapur into a full-fledged High School.

Recurrent ..	.. Rs. 890	Non-recurrent ..	.. Rs. 700
Total ..	.. „ 1,590	Ultimate annual recurrent	.. „ 1,739

Remarks.—The Government Girls' Middle School at Bijapur teaches at present only the first three Anglo-Kannada standards. It has been represented to Government that the school should be developed into full High School as there have been instances of girls who had to discontinue their education after passing the 3rd standard for want of a separate girls' high school. It is the policy of Government that whenever possible, Middle Schools for Girls should be gradually developed into full high schools and as there is a real demand for the opening of higher standards in the Bijapur Girls' School, Government proposes to meet this demand as soon as possible. As a preliminary step, it is proposed to open Standard IV from June 1939, the remaining three standards being added later on.

The details of the extra cost recurrent and non-recurrent to be incurred for the opening of Standard IV are given below :—

Recurring.

	Rs.	
(1) *Staff*—		
(*i*) One graduate Assistant Mistress in the scale of Rs. 85—175 (average Rs. 132) for Standard IV.	765	(For nine months).
(*ii*) *Special teachers*—		
(*a*) Extra allowance to part-time Music Teacher at Rs. 5 per mensem.	45	Do.
(*b*) Extra allowance to part-time Needle Work Teacher at Rs. 5 per mensem.	45	Do.
(2) *Contingencies*—		
(*i*) Increase in the contract grant	30	
(*ii*) Increase in the allotment for service postage	5	
	890	

Non-recurring.

Special grant for the purchase of furniture, equipment etc. required for additional classes and the Laboratory.	700	
Total ..	1,590	

Against the net recurrent cost there will be an extra income from fee receipts amounting to about Rs. 500 in 1939–40.

ITEM 28. Placing on a permanent footing the Commercial Art and Poster-designing Section of the Sir J. J. School of Art, Bombay, and making the teaching posts attached to it permanent.

Recurrent ..	.. Rs. 4,672	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 4,672	Ultimate annual recurrent	.. „ 5,264

Remarks.—The first year class for teaching Poster-designing and Commercial Art was started with the sanction of the legislature from the year 1935-36 and the second year class from 1936-37. This new Section of the School of Art has more than fulfilled its function in supplying the real needs of students requiring practical training in this subject. The Section has already become popular and Government started in anticipation of the sanction of the Legislative Assembly the 3rd year class from the 10th of June 1938, on a temporary basis. " Commercial Art " as a vocation has a promising future in India. Industrialists are becoming increasingly conscious of the importance of Commercial Art as an aid to modern advertising. Numerous small publicity companies in big cities are constantly on the lookout for good Commercial Artists. Blockmakers, lithographers, and commercial photographers have also a place for the Commercial Artist in their organisation. Automobile and radio companies, and certain other commercial houses as well as Tiles, Cement and Concrete Companies have begun to maintain their own staff of Commercial Artists. Poster-designing which is an important form of Commercial Art is in great demand by railways, film producing and distributing companies, insurance, shipping and aviation concerns, post and telegraphs, commercial associations, etc. Schemes of rural reconstruction are now being launched by all Provincial Governments, and as these involve widespread propaganda, the use of attractive posters has become almost indispensable to the village uplift movement. Commercial Art

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

has thus a very important part to play in the movement for industrial development and rural uplift. Besides being of a great public utility, this Section of the School of Art has been more than self-supporting as can be seen from the fact that its income during the three years 1935-36 to 1937-38 was Rs. 2,160, 6,050 and 5,200 while the expenditure was Rs. 1,500, 2,542 and 3,142 respectively. Government has therefore decided to place the Section on a permanent footing and to make the post of Assistant Teacher attached to it permanent and pensionable. The teaching staff at present sanctioned for the Commercial Art Section is as follows :—

1 Assistant Teacher on Rs. 200—10—300 (subject to revision).
2 Fellows on Rs. 60 per mensem each.

The recurring expenditure expected on contingencies is Rs. 692.

ITEM 29. Development of the Government Girls' Middle School at Ahmednagar into a full-fledged High School.

Recurrent ..	.. Rs. 1,208	Non-recurrent ..	.. Rs. 1,500
Total ..	.. „ 2,708	Ultimate annual recurrent ..	„ 2,339

Remarks.—The Government Girls' Middle School at Ahmednagar teaches at present only four Anglo-Marathi Standards. It has been represented to Government that the school should be developed into a full High School as there have been instances of girls who had to discontinue their education after passing the IVth Standard for want of a separate girls' High School. It is the intention of Government that wherever possible Middle Schools for girls should be gradually developed into full High Schools and as there is a real demand for the opening of the three highest Standards in the Ahmednagar Girls' School, Government propose to meet this demand as soon as possible.

As a preliminary step it is proposed to open Standard V from June 1939, the remaining two standards being added in the two succeeding years, i.e., from June 1940 and June 1941 respectively.

The details of the extra recurring and non-recurring expenditure required to be incurred for the opening of Standard V are given in the appended statement. The details of the additional expenditure to be incurred in opening of Standards VI and VII in the School are not yet fully settled ; but the ultimate annual average recurrent expenditure on the School when fully developed will be Rs. 7,132, if a special Science teacher is not entertained in addition to three Assistant Mistresses for the additional standards. In case however a *fourth* Assistant Mistress is appointed to teach Science the average cost will be Rs. 8,716. Besides this, non-recurring expenditure to be incurred during 1940-41 and 1941-42 for the opening of Standards VI and VII will be Rs. 4,000 and Rs. 1,000 respectively. Against this expenditure the estimated additional fee receipts which are likely to be received will be Rs. 500, Rs. 1,000 and Rs. 1,500 respectively in the first, second and third years.

Statement showing expenditure during 1939-40 in connection with the development of the Ahmednagar Girls' Middle School into a full-fledged High School.

Recurring.

	Rs.	
(1) *Staff*—		
(*i*) One graduate Assistant Mistress in the scale of Rs. 85—175 (average Rs. 132)	765	(Rs. 85×9 months).
(*ii*) One drawing teacher in the scale of Rs. 52—3—88 (average Rs. 70)	468	
(2) *Contingencies*—		
(*i*) Increase in the contract grant	50	
(*ii*) Increase in the allotment for service postage stamps ..	15	
(*iii*) Rent. Additional allotment for rent	90	
	1,388	
**Deduct* provision at Rs. 20 for a part-time Drawing Teacher in the school	—180	
Net recurring additional cost	1,208	

Non-recurring.

Special grant for the purchase of furniture, apparatus, equipment etc. required for additional classes and for the laboratory 1,500

* Full-time Drawing Teacher has to be appointed.

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 30. Development of the Government Girls' Middle School at Thana into a full-fledged High School.

Recurrent ..	.. Rs. 1,400	Non-recurrent ..	.. Rs. 2,000
Total ..	.. „ 3,400	Ultimate annual recurrent ..	„ 2,300

Remarks.—The Government Anglo-Marathi Girls' Middle School at Thana teaches at present only first four Anglo-Marathi standards. It is the intention of Government that wherever possible the Middle Schools for girls should be gradually developed into full-fledged High Schools. In the interests of girls' secondary education in Thana, it is considered desirable that the Girls' School at Thana should be developed into a full-fledged High School. As a preliminary step it is proposed to open Standard V from June 1939 the remaining two standards being added with effect from the academic years 1940–41 and 1941–42.

The details of the extra recurring and non-recurring expenditure required to be incurred for the opening of Standard V are given below :—

Recurring.

	Rs.
(1) *Staff*—	
(*i*) One graduate Assistant Mistress on Rs. 85—175 (average additional cost Rs. 132 per mensem)	765 (For nine months).
(*ii*) One laboratory hamal on Rs. 19—½—29	171 (For nine months).
(2) *Contingencies*—	
(*i*) Contract grant	50
(*ii*) Rates and Taxes	27
	1,013

Non-recurring.

Purchase of apparatus, furniture, library books, etc.	2,000

In addition to the expenditure detailed above the following expenditure will be required for the office of the Senior Assistant Deputy Educational Inspector, Thana, which is at present located in the premises of the School and will require to be shifted to some other building to provide accommodation for the Vth Class :—

	Rs.
(*i*) Rent at Rs. 40 per mensem (for nine months)	360
(*ii*) Rates and taxes sanctioned for that office	27
	387

The aggregate expenditure during 1939–40 will thus be Rs. 3,400, the ultimate annual average recurring expenditure being Rs. 2,300.

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 31. Provision for grants to private institutions imparting instruction in Hindustani.

Recurrent ..	.. Rs.	8,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	8,000	Ultimate annual recurrent ..	,,	8,000

Remarks.—In pursuance of the decision of Government to introduce the study of Hindustani in the schools of this Province, it is necessary to ensure that there is an adequate supply of teachers able to teach the language in the schools. Instruction in Hindustani will be included in the curriculum for the training courses, but it will be some time before it materialises and Government training institutions are able to cope with the demand for the requisite type of teachers. In the meantime, to meet the immediate demand for the supply of teachers who will be able to teach Hindustani it is necessary to take the help of private institutions affording courses of instruction in the language for purposes of training teachers and to pay them a suitable grant-in-aid.

There are at present some institutions in this Province run on sound lines providing the necessary courses of instruction in Hindustani—e.g., the Karnatak Hindi Shikshak Vidyalaya, Dharwar, the Maharashtra Hindi Shikshak Vidyalaya, Poona and the Hindi Pracharak Mandal, Surat. A recurring provision of Rs. 8,000 on account of grants-in-aid to such institutions has accordingly been made in the next year's budget.

ITEM 32. Creation of a temporary non-gazetted post of a Resident Medical Officer for the Training Institute for Physical Education, Kandivali.

Recurrent ..	.. Rs.	1,800	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,800	Ultimate annual recurrent ..	,,	1,800

Remarks.—The Training Institute for Physical Education has started its work with effect from 1st November 1938. On the recommendation of the Board of Physical Education the appointment of a Resident Medical Officer for the Training Institute has been sanctioned in the interests of the students and the staff as it was considered highly desirable to provide a medical officer for the Institute which is situated at a distance of about 2 miles from the Kandivali Railway Station. In addition to the work of medical supervision of the hostel the Medical Officer is entrusted with the work of teaching the medical subjects mentioned below included in the courses of study to be taught at the institute :—

(*i*) Elementary knowledge of human body and principles of hygiene.
(*ii*) Principles of physical examination and first aid.
(*iii*) Mother craft and infant care (for women students).

The creation of a temporary non-Gazetted post of Resident Medical Officer on Rs. 150 per mensem with free quarters has been sanctioned for the period commencing from 1st November 1938 to 28th February 1939. The Institute has been sanctioned at present for three years. It will therefore be necessary to continue the post of Resident Medical Officer up to 31st May 1941 till which date other posts in connection with Physical Education have been sanctioned. The necessary additional provision of Rs. 1,800 has been made in the budget estimates for 1939–40.

ITEM 33. Grant-in-aid to Shreemati Nathibai Damodhar Thackersey Indian Women's University.

Recurrent ..	.. Rs.	5,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	5,000	Ultimate annual recurrent ..	,,	5,000

Remarks.—The Chancellor of the Shreemati Nathibai Damodhar Thackersey Indian Women's University has applied for a recurrent annual grant for enabling that body to extend its activities. The following are some of the measures which are contemplated by the University for its expansion :—

(1) Better equipment of the Chemistry and Biology Departments of the University and raising the standard of instruction in these subjects to that qualifying for admission to the L.C.P.S. course.
(2) Equipment and expansion of the Library.
(3) Arrangements for the teaching of a larger number of optional subjects.

The University has represented that it has to incur expenditure on the following additional items besides the normal expenditure :—

(1) Instruction in the University being imparted in the regional languages duplication of teaching is unavoidable and a greater number of teachers have necessarily to be engaged.

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

(2) Colleges run by the University or affiliated to it have, in the absence of Government grants, to be substantially aided by the University to keep them in a state of efficiency and consequently are a great strain on the finances of the University.

(3) Feeder schools from which the University has to draw its students have also to be substantially aided out of its funds if the size and scope of the institution is to be increased.

It is stated that the total expenditure of the University in 1936–37 amounted to Rs. 1,20,585 out of which, excluding office expenses and incidental expenses, Rs. 91,070 represented the amount spent solely for educational purposes. The Chancellor has requested for the reasons given above that Government should sanction to the University a recurring annual grant equal to one-third of the amount of Rs. 91,070 referred to above. In view of the many demands of a more urgent nature on Government, it is not possible to accede to the request made by the Chancellor of the University to the fullest extent. Government, however, considers that in recognition of the valuable work the University is doing it deserves some aid from Government. It is therefore proposed to make an annual grant of Rs. 5,000 to the University.

ITEM 34. Development of Anglo-Urdu Girls' School, Poona, into a High School.

Recurrent .. .. Rs.	3,700	Non-recurrent .. .. Rs.	1,000
Total .. .. ,,	4,700	Ultimate annual recurrent .. ,,	6,400

Remarks.—The Anglo-Urdu School for Girls, Poona, is the only institution in the Province for Urdu-speaking girls. There was provision in the school for teaching the first five standards only. The question of developing it into a full High School has been before Government for some time. The main difficulty was the small number of girls attending the school especially in the higher standards. In view of the extremely backward condition of girls' education amongst the Muslims, Government have accepted the suggestion to develop the school into a full High School and have sanctioned the opening of standard VII from 1939-40.

The school is at present held in a building, which also houses two other Institutions, viz. the Urdu Training College for Women, Poona, and the Practising School attached to it. The present arrangements are not satisfactory and in order that the Institutions concerned should develop freely, provision for a separate building for the girls' school is proposed to be made.

A suitable building called "Ratan Villa" is available in the locality in which the school meets at present. The landlord is willing to carry out the additions and alterations necessary, to pay rates and taxes and conservancy charges in respect of the building and to arrange for the annual seasonal repairs. It is proposed to hire this building for a period of 5 years from next year.

The development of the school into a High School involves the inclusion of the post of Head Mistress in the B.E.S. Class II and the employment of 3 graduates Assistant Mistresses for standards VI and VII and to meet the present deficiency in staff, in addition to part-time special teachers for needle-work and drawing. There will also be an increase in the contingent expenditure of the school to some extent.

It is also proposed to provide a hostel for the school, provided the number of boarders is not less than 15. The necessary provision has, therefore, been made for the purpose, but the expenditure will not be incurred, unless there is a minimum number of 15 boarders.

The details of the extra cost are as follows :—

Cost in the next year.

	Recurrent.	Non-recurrent.
	Rs.	Rs.
(1) Pay of Officers	144	
(2) *Pay of Establishment*—		
(1) Additional teachers Rs. 1,980	2,133	
(2) Servants Rs. 153.		
(3) *Allowances, Honoraria, etc.*—		
Allowance for medical charge	90	
(4) *Contingencies*	1,316	
(*i*) Increase in the allotments for contract grant, service postage, and rent, Rs. 740.		
(*ii*) Inferior servants Rs. 576.		
(5) Purchase of furniture, teaching material and laboratory apparatus for opening of standard VII	..	500
(6) Purchase of cooking utensils and furniture for the hostel	..	500
	3,683	1,000
or	3,700	

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

Ultimate average cost.

	Recurrent.
	Rs.
(*i*) Pay of officers	576
(*ii*) Pay of Establishment	3,972
(*iii*) Allowances	120
(*iv*) Contingencies	1,733
Total ..	6,401
or ..	6,400

ITEM 35. Appointment of an additional graduate Assistant Mistress and a separate clerk and increase in the allotment of rent for the Urdu Training College for Women, Poona.

Recurrent ..	.. Rs.	945	Non-recurrent ..	.. Rs.	*Nil.*
Total	.. „	945	Ultimate annual recurrent ..	„	1,428

Remarks.—It has been decided by Government that the Anglo-Urdu Girl's School, Poona, should be developed into a High School and it should be removed to a separate building with effect from June 1939. At present, the Head Mistress of the Practising School attached to the Urdu Training College works practically full-time in the college, and two Assistant Mistresses on the Practising School staff (one full-time and the other half-time) work in the middle school as a result of the arrangement made to combine standards V and VI of the Practising School with standards I and II of the Middle School. This arrangement will be terminated when the Middle School is transferred to a separate building and the primary standards V and VI restored to the Practising School. The Practising School has at present 6 classes—Infants (2 classes) and standards I to IV, so that when standards V and VI are restored to the school, there will be 8 classes. For these eight classes, there will, however, be seven teachers available for work if the Head Mistress of the Practising School continues to work in the college. When the Middle School is transferred to a separate building, the Head Mistress will have to devote her whole time to the Practising School. It has therefore been proposed to appoint one additional graduate mistress on Rs. 85—175 for the Urdu Training College for Women, so that the Head Mistress of the Practising School may be relieved of her work in the college and be set free entirely for work in the Practising School.

Four posts of Assistant Masters in the Dharwar High School will be set free as a result of the proposals for the disbanding of 4 classes in the school from next year. It is proposed to convert one post of a graduate Assistant Master at the Dharwar High School into that of a graduate Assistant Mistress on the scale of Rs. 85—175 and to transfer it to the Urdu Training College for Women, Poona, from June 1939 to provide an additional teacher for the college from the next year. This arrangement will not involve any extra cost.

The present clerk who works for both the Middle School and the College has been sanctioned for, and is borne on the establishment of, the Middle School. When the two institutions are accommodated in separate buildings from June 1939, the clerk in the Middle School will not be available for work in the Training College. There is thus a need for a separate clerk for the college.

The three Urdu Girls' institutions are at present accommodated in Madon Buildings with great difficulty and there is much congestion. There is no accommodation for a teachers' room for the college and for a laboratory for the teaching for Domestic Science. Also when the Middle School is shifted to a separate building, two class rooms will be required for standards V and VI of the Practising School. It is therefore proposed to utilise all the rooms at present used by the Middle School for the above purposes after its removal to another rented building.

The average annual cost involved on account of the above proposals amounts to Rs. 1,428 but as the proposed arrangements will take effect from June 1939, an amount of Rs. 945 only being the total pay of the clerk for nine months at Rs. 30 per mensem and rent at Rs. 75 per mensem for that period has been provided in the next year's budget.

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 36. Provision for the teaching of Hindustani in Government educational institutions.

Recurrent ..	.. Rs.	9,450	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	9,450	Ultimate annual recurrent ..	.. ,,	12,600

Remarks.—In pursuance of the decision of Government to introduce the study of Hindustani in the schools of this Province as one of the steps by which it may be enabled to take its rightful place in the national life of India, it is necessary to make provision for the teaching of the subject in both the Devanagari and the Urdu scripts in all the Government Secondary Schools, the Primary training institutions, the Secondary Training College, Bombay, and the Secondary Training College which will be opened at Belgaum. So far as the secondary schools and Primary Training institutions are concerned, it is considered sufficient if a part-time teacher of Hindustani on Rs. 30 per mensem is appointed in each of the schools other than Anglo-Urdu schools and in the non-Urdu Training institutions. In regard to the Secondary Training Colleges in Bombay and Belgaum, it will be necessary to appoint a part-time assistant lecturer at each of these institutions on Rs. 75 per mensem, on the same lines as the posts of assistant lecturers for the regional languages sanctioned for the Government Arts Colleges in connection with the bifurcation scheme introduced in 1937.

The scheme as proposed above will involve an expenditure of Rs. 9,450 for the next year and an ultimate annual recurrent expenditure of Rs. 12,600—*vide* Statement A placed below.

With a view to making an early beginning in this direction instructions have already been issued to the heads of the Government Training institutions to make arrangements for the teaching of Hindustani to all Primary teachers under training from the beginning of the second term of the current year. The extra charge to Government during the current year on account of these arrangements will be Rs. 954 as shown in the accompanying Statement B and this charge will be met from savings.

STATEMENT "A".

Serial No.	Name of the institution.	Post.	Cost for nine months in 1939-1940.	Average annual cost.
1	2	3	4	5
			Rs.	Rs.
	Government Professional Colleges.			
1	Secondary Training College, Bombay	Part-time Assistant Lecturer in Hindustani on Rs. 75 per mensem.	675	900
2	Secondary Training College, Belgaum	Do. ..	675	900
		Total ..	1,350	1,800
	Government Secondary Schools for Boys.			
1	Elphinstone High School, Bombay	One part-time teacher on Rs. 30 per mensem.	270	360
2	High School, Ratnagiri	Do. ..	270	360
3	Do. Thana	Do. ..	270	360
4	Do. Satara	Do. ..	270	360
5	Do. Sholapur	Do. ..	270	360
6	Do. Dhulia	Do. ..	270	360
7	Do. Jalgaon	Do. ..	270	360
8	Do. Ahmedabad	Do. ..	270	360
9	Do. Broach	Do. ..	270	360
10	Do. Godhra	Do. ..	270	360
11	Do. Nadiad	Do. ..	270	360
12	Do. Surat	Do. ..	270	360
13	Do. Belgaum	Do. ..	270	360
14	Do. Bijapur	Do. ..	270	360
15	Do. Karwar	Do. ..	270	360
		Total ..	4,050	5,400

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STATEMENT "A"—*contd.*

Serial No.	Name of the institution.	Post.	Cost for nine months in 1939-1940.	Average annual cost.
1	2	3	4	5
			Rs.	Rs.
	Government Secondary Schools for Girls.			
1	Anglo-Marathi Girls School, Nasik	One part-time teacher on Rs. 30 per mensem.	270	360
2	Do. do. Thana	Do. ..	270	360
3	Do. do. Ahmednagar	Do. ..	270	360
4	Anglo-Kannada Girls' School, Bijapur	Do. ..	270	360
5	Do. do. Dharwar	Do. ..	270	360
		Total ..	1,350	1,800
	Government Training Schools for Boys.			
1	Training School, Bordi (District Thana)	One part-time teacher on Rs. 30 per mensem.	270	360
2	Training College for Men, Poona	Do. ..	270	360
3	Do. do. Dhulia	Do. ..	270	360
4	Rural Training School, Loni..	Do. ..	270	360
5	P. R. Training College for Men, Ahmedabad ..	Do. ..	270	360
6	Training School, Dharwar	Do. ..	270	360
		Total ..	1,620	2,160
	Government Training Schools for Girls.			
1	Training College for Women, Poona	One part-time teacher on Rs. 30 per mensem.	270	360
2	Mahalaxmi Training College for Women, Ahmedabad, and the Girls' High School attached to it.	Two part-time teachers on Rs. 30 per mensem each.	540	720
3	Training College for Women, Dharwar	One part-time teacher on Rs. 30 per mensem.	270	360
		Total ..	1,080	1,440
		Grand Total ..	9,450	12,600

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

STATEMENT "B".

Serial No.	Name of the Training Institution.	Post.	Date from which the post is created.	Cost during the year 1938-1939.
1	2	3	4	5
				Rs.
	Government Training Schools for Boys.			
1	Training School, Bordi (district Thana)	One part-time temporary teacher on Rs. 30 per mensem.	7th November 1938.	114
2	Training College for Men, Poona	Do. ..	Do. ..	114
3	Do. do. Dhulia	Do. ..	Do. ..	114
4	Rural Training School, Loni	Do. ..	Do. ..	114
5	P. R. Training College for Men, Ahmedabad ..	Do. ..	Do. ..	114
6	Training School, Dharwar	Do. ..	Do. ..	114
	Total ..	....	....	684
	Government Training Schools for Girls.			
1	Training College for Women, Poona	One part-time temporary teacher on Rs. 30 per mensem.	1st December 1938.	90
2	Mahalaxmi Training College for Women, Ahmedabad..	Do. ..	Do. ..	90
3	Training College for Women, Dharwar	Do. ..	Do. ..	90
	Total ..	....	....	270
	Grand Total ..	....	....	954

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 37. Conversion of a post of Professor of Sanskrit in the B.E.S. Class II into a B.E.S. Class I post.

Recurrent ..	.. Rs.	240	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	240	Ultimate annual recurrent ..	,,	1,512

Remarks.—In the past there were two I.E.S. posts of Professor of Sanskrit in the Educational Department, one of which was abolished in 1928 and the other in December 1936, on the retirement of Dr. S. K. Belvalkar. The I.E.S. post held by Dr. Belvalkar would ordinarily have been filled by a B.E.S. Class I officer on Dr. Belvalkar's retirement and a Class I post of Sanskrit would have remained, had it not been abolished owing to the closure of the Deccan College as a measure of retrenchment. At present the position is that although all other subjects including French, Persian and Arabic have one or more Class I posts, only Sanskrit has none. For University requirements, Sanskrit is of greater importance than any other language as a larger number of students take Sanskrit. In foreign Universities also considerable importance is attached to Sanskrit as an oriental language. The absence of a Class I post for that language in Bombay cannot be justified. It is essential therefore that the status of the Class II post of Professor of Sanskrit at the Elphinstone College, Bombay, should be raised to Class I. Against this Class I post, there will be a saving of a Class II post of Rs. 250—650, so that the net ultimate annual recurring cost to Government on this account will be Rs. 1,512 only.

ITEM 38. Strengthening of the Government Inspecting Staff.

Recurrent ..	.. Rs.	1,00,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,00,000	Ultimate annual recurrent..	,,	1,62,375

Remarks.—It has been recognised for some time now, that the Inspecting staff at present maintained by Government is quite inadequate in numbers to exercise efficient supervision over the educational institutions in the Province. This fact has been repeatedly brought to notice in the Annual Reports on Public Instruction year after year. Even as early as 1931, at the time of the re-organisation of the educational services the Director of Public Instruction had urged the necessity of a substantial increase in the Inspecting staff of Government if the standard of education, particularly in the Primary stages was to be maintained and improved and it was only the prevailing financial stringency that prevented Government at the time from sanctioning the required additional staff. Now that Government has resumed control of the Inspecting staff of the Local Authorities, to ensure that the considerable sums out of public funds spent on Primary education are being properly spent and that the standards of instruction in the schools are being maintained and steadily improved, the additional inspecting staff required to ensure the attainment of these objects has to be provided for without any further delay.

2. Having regard to the numbers of the Inspecting staff in sister Provinces, Government has decided that for purposes of proper supervision an Inspecting staff on the basis of one officer for every 75 schools should be maintained. This is a modest estimate compared with the recommendation of the Vocational Training Committee which recently made its report to Government that 50—60 schools would be the limit for each Inspecting Officer if supervision was to be efficient. Though it is not possible all at once to provide the full compliment of staff required on the basis of one Inspecting Officer for every 75 schools, the following additional staff is absolutely necessary for the present and is required to be sanctioned with effect from the beginning of the next financial year :—

3 Assistant Educational Inspectors in the B.E.S. Class II.

2 Assistant Inspectresses of Girls Schools in the B.E.S. Class II.

20 Deputy Educational Inspectors in the B.E.S. Class II.

38 Assistant Deputy Educational Inspectors in the Subordinate Educational Service (25 women and 13 men).

25 Clerks for the 25 officers in B.E.S. Class II.

68 peons 30 for the 25 officers in the B.E.S. Class II and the remaining for the 38 officers in the Subordinate Educational Service.

At the same time it is proposed to abolish 19 posts of Senior Assistant Deputy Educational Inspectors.

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3. The details of the expenditure that will be incurred by Government during the next year and the average annual cost to Government involved are shown in the appended statement A. Another statement B is also appended showing at a glance the strength of the present Inspecting staff and the staff as it will stand when the proposals are sanctioned.

STATEMENT A.

Details of expenditure on account of the additional Inspecting Staff.

Serial No.	Designation of post.	Number of posts asked for.	Cost to Government during 1939-40 for 11 months.	Average annual cost.
			Rs.	Rs.
1	Assistant Educational Inspectors in the B. E. S. Class II in the scale of Rs. 170—500 (average cost Rs. 330) ..	3	8,250	11,880
2	Assistant Inspectresses of Girls' schools in the B. E. S. Class II in the scale of Rs. 170—350 (average cost Rs. 266)	2	4,400	6,384
3	Deputy Educational Inspectors in B. E. S. Class II in the scale of Rs. 170—500 (average cost Rs. 330) ..	20	52,800	47,394*
4	Assistant Deputy Educational Inspectors (men and women) in the S. E. S. in the scale of Rs. 45—175 (average cost Rs. 102·7)	38 (25 women 13 men)	34,045†	46,831
5	Clerks in the scale of Rs. 25—5/2—55 (average cost Rs. 44)	25	8,250	13,200
6	Peons at Rs. 17 per mensem for the officers in the B. E. S Class II	30	5,610	6,120
7	Peons at Rs. 14 per mensem for the officers in the S. E. S.	38	5,852	6,384
	Total ..	156	1,19,207	1,38,193
	Add on account of—			
	(1) Service postage	..	1,210	1,210
	(2) Contingencies	..	2,915	2,915
	(3) Travelling allowance	..	20,057	20,057
	Grand Total ..		1,43,389	1,62,375
	Deduct savings on account of the abolition of 19 posts of S. A. D. E. Inspectors	..	—43,670	
	Net expenditure ..	..	99,719 or 1,00,000 in round figures.	

* This figure takes into account the saving to Government on account of the abolition of the 19 posts of S. A. D. E. I.

† As it is desirable to have officers with at least 5 years' experience of inspection it is proposed to provide for 13 men at Rs. 65 and 25 women at Rs. 90 in the grade of Rs. 45—175.

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

STATEMENT B.

Showing the present strength of the Inspecting Staff and the strength of the staff as it will stand if the proposals are sanctioned.

Designation.	Existing number of posts.	Additions or reductions.	Number of posts as they will stand ultimately.
B. E. S. Class I.			
Divisional Inspectors	4	....	4
Inspector of Drawing and Craftwork..	1	....	1
Assistant Educational Inspector*	1	....	1
Inspectresses of Girls' Schools	2	....	2
Inspector of European schools	1	....	1
B. E. S. Class II.			
Assistant Educational Inspectors	..	*Plus* 3	3
Assistant Inspectresses of Girls' schools	1†	*Plus* 2	3
Deputy Educational Inspector for Visual Instruction ..	1	....	1
Deputy Educational Inspectors for Boys schools (including Urdu schools)	4‡	*Plus* 20	24
Subordinate Educational Service.			
Senior Assistant Deputy Educational Inspectors ..	19	*Minus* 19	*Nil.*
Assistant Deputy Educational Inspectors—Taken over from Local Authorities	132	*Plus* 38¶	173
Already under Government (2 for Bombay City and 1 for Dharwar)	3		

*The post will be reduced to Class II when the present incumbent will be promoted as Educational Inspector.

† Inspectress of Urdu Girls' Schools, C. D. and B. D.

‡ Deputy Educational Inspectors for Urdu Schools.

¶ Includes 9 posts temporarily created over the 132 posts shown in column 2 in order to absorb all the Supervisors under the Local Authorities.

ITEM 39. Expansion and development of the activities of the Sydenham College of Commerce and Economics, Bombay.

Recurrent ..	.. Rs. 4,100	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 4,100	Ultimate annual recurrent	.. ,, 5,300

Remarks.—Various proposals have been made to Government to develop the activities of the Sydenham College of Commerce and Economics which is the only Government institution in this province imparting commercial training. Government has accepted the following proposals :—

A. *University Courses.*—(1) To appoint an Instructor in Cotton Judging, and (2) to appoint as an honorary lecturer in commerce a businessman who will be able to give the students the benefit of his practical knowledge of the business world.

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B. *Non-University Courses.*—(3) To institute Diploma Courses in (*i*) Accountancy and (*ii*) Secretarial Practice. The former will meet the demand for a diploma in accountancy of the same status as the G.D.A. Examination which was held by the Accountancy Diploma Board, Bombay, up to 1934, and the latter is to meet the demand for training in secretarial work.

The appended statement furnishes the details of the additional expenditure to be incurred on the extra staff which will be necessary for providing the arrangements mentioned above. The ultimate annual average recurrent expenditure involved in these proposals will be Rs. 5,300. It is proposed to charge a fee of Rs. 50 per term for each Diploma course and Rs. 75 per term in the case of students taking up both courses.

Statement showing details regarding additional expenditure during 1939-40 in connection with the expansion and development of the activities of the Sydenham College of Commerce and Economics, Bombay.

Name of post.	Pay.	Cost in 1939-40.
	Rs.	Rs.
(1) One part-time Instructor in Cotton Judging	50 per mensem.	450 for nine months.
(2) One Honorary Lecturer in Commerce	Honorarium. 500 (*annual*)	500
(3) One part-time Lecturer in Accountancy	100 per mensem.	900 for nine months.
(4) One part-time Lecturer in Mercantile Law	100 per mensem.	900 do.
(5) One part-time Lecturer in Secretarial Practice	150 per mensem.	1,350 do.
Total ..	....	4,100

ITEM 40. Starting of the Short-Term Courses in Physical Education for Primary Teachers in Rural and Urban areas.

Recurrent ..	.. Rs. 33,200	Non-recurrent ..	.. Rs. 2,000
Total ..	.. „ 35,200	Ultimate annual recurrent ..	.. „ 43,000

Remarks.—The Physical Education Committee appointed by Government in 1937 recommended *inter alia* the starting of Short-Term Courses for training primary teachers in Rural and Urban areas in Physical Education activities. This recommendation was accepted by Government in their Resolution No. 5310, dated the 25th May 1938, a copy of which was placed on the Assembly and Council Tables for the information of the members of both the houses of the Legislature. It is proposed to start the courses for both rural and urban areas from next year. The courses will be conducted on lines similar to those recommended in paragraph 14-B of the Report of the Physical Education Committee, 1937. The expenditure in the next year will be as shown below. The courses for Rural areas are proposed to be started from April 1939 while those for Urban areas will be started from June 1939. The expenditure shown in the statement is accordingly for 12 and 9 months respectively of the next year.

I—*Short-term courses for Primary school teachers in rural areas.*

Recurring—	Rs.
(*a*) Payment to 4 Instructors, one for each Division, at Rs. 60 per mensem each (60 × 4 × 12 months)	2,880
(*b*) Four servants (one at Rs. 19, two at Rs. 17 each, and one at Rs. 13) ..	792
(*c*) Travelling Allowance at Rs. 250 for each of the four Instructors ..	1,000
	4,672

37, EDUCATION—contd.

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II—*Short-term courses for Primary school teachers in urban areas.*

	Rs.
Recurring—	
(*a*) Payment to 40 Instructors at Rs. 60 per mensem each (40 × 60 × 9 months)	21,600
(*b*) 40 servants at rates ranging from Rs. 13 to Rs. 22	5,157
(*c*) Miscellaneous charges at Rs. 45 for each Instructor for 9 months (40 × 45)	1,800
Total ..	28,557
Non-recurring—	
Special equipment at Rs. 50 for each Instructor (40 × 50)	2,000
Total recurring Rs. 33,229 (Rs. 4,672 *plus* Rs. 28,557 = 33,229, i.e. Rs. 33,200 in round figures).	33,229

Total non-recurring Rs. 2,000.

ITEM 41. Opening of Basic Craft Primary schools on the lines of the Wardha Scheme in 3 compact areas.

Recurrent ..	.. Rs. 95,222	Non-recurrent ..	.. Rs. 85,850
Total ..	.. ,, 1,81,072	Ultimate annual recurrent	.. ,, 1,11,172

Remarks.—Government has decided to start about 60 Basic Craft Primary schools in selected compact areas of the Province from June 1939. It is proposed to convert all types of schools in a compact area, viz. 1st grade schools, 2nd grade schools, Girls schools, Urdu Schools, etc., into Basic Craft schools on the lines of the Wardha Scheme. Teachers will be specially trained for this purpose and will be put in charge of the bottom classes. About 100 trained teachers will be required for these 60 schools. It is not however necessary to have 100 additional new teachers. About 60 teachers from the schools which are proposed to be converted into Basic Craft schools will be replaced by teachers who will be specially trained for the purpose and the old teachers will be transferred to other ordinary schools. Thus there will be 40 extra teachers for the 60 schools and the cost on their account will be additional. The teachers working in these schools will be required to teach crafts and will have also to keep a record of day to day work and detailed notes regarding co-ordination. The work in these classes will be of a difficult nature particularly during the experimental stage and it is therefore proposed that the teachers working in the classes under the Basic Education Scheme should be given an extra allowance of Rs. 5 per mensem each.

2. It is necessary to guide the work of the schools very carefully in the initial stage. The teachers will also require some technical help in crafts from time to time. It is therefore proposed to have one special Supervisor and two Craft Supervisors for *each* compact area.

3. The schools under the Basic Education Scheme will have to be equipped not only for spinning and carding but also for agriculture. The schools will therefore require a plot of land at least of one acre in area. It is proposed to rent such plots in the case of about 30 schools and to purchase them in the case of the remaining 30 schools.

4. It is also proposed to encourage isolated schools in other districts run by local authorities on the lines of the Wardha Scheme by paying them grants on a liberal scale. A provision of Rs. 34,000 (Rs. 17,000 recurring and Rs. 17,000 non-recurring) has therefore been made in the next year's budget for grants-in-aid to such schools.

5. The total annual cost involved in these proposals will be Rs. 65,000 recurring and Rs. 44,000 non-recurring. The cost in the next year's budget for nine months will be Rs. 49,050 recurring and Rs. 44,000 non-recurring the details of which are given in the statement marked A.

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

6. If the Basic Craft Primary schools are to be started from June next it will be necessary to train teachers on the lines of the Wardha Syllabus. For this purpose a short course of training for four months will have to be given to about 100 teachers specially selected for the purpose at 3 places according to linguistic divisions, viz., Gujarat, Maharashtra and the Karnatak. The Gujarat Vidyapith has agreed to run a short training course on the lines of the Wardha Syllabus for the training of the Gujarat Primary teachers required for the Basic Schools to be started in Gujarat from June next. As regards the remaining two Divisions, viz., the Maharashtra and the Karnatak arrangements have been made by Government to open such training centres from 1st February 1939. The teachers deputed for training to these short-training centres will be given in addition to their own pay a deputation allowance of Rs. 10 per month each to cover the cost of board. They will also be given their actual travelling expenses. It will be necessary to continue these training centres for the whole year 1939-40 and also in future years for preparing teachers for the higher classes that will be opened in Basic Craft Primary schools in the year 1940-41 and thereafter. All these three training centres will be run by Government. The staff will practically remain the same as in the case of the short training course but the number of teachers to be trained will be 150 in all so that the private schools that may be opened by private individuals and local authorities outside the compact areas will also get teachers trained in basic crafts. These 150 teachers will be selected from the 1st year trained teachers in the employ of various local authorities and will be given 2nd year certificate on satisfactorily completing the course for the whole year 1939-40. While under training they will be given stipends at the same rates as are given at present to the primary teachers deputed to the ordinary Primary Training Institutions.

The cost to Government on account of the short-training courses during the current year, viz., for the month of February 1939 will be Rs. 5,933 and it is proposed to meet this charge from the provision of Rs. 2·35 lakhs made in the current year's budget for central (Basic Craft) schools and included in the lump provision of Rs. 32·92 lakhs for new schemes of educational expansion and improvement under "37-Education". The cost during the next year will be Rs. 46,172 recurring and Rs. 2,400 non-recurring. The details of this cost are shown in the Statement marked B.

7. In addition a special non-recurring grant of Rs. 25,000 is necessary for erecting temporary sheds in the compact areas by way of additions to the centrally situated First grade schools where it may be found necessary to shift the training centres. It is necessary that the training centres should keep contact with the schools under experimentation. The staff of the training centre will act as supervisors and frequent visitors to schools and it is therefore necessary that the training centres should be in the centre of the compact areas. There is no possibility of any such village providing the necessary buildings to accommodate 50 teachers and it is therefore necessary to erect temporary sheds for this purpose.

8. Government has already appointed a Special Officer for Basic Education to organise work in connection with the initiation and development of the Scheme of Basic Education. The cost on account of the pay of this officer and of his staff during the next year will be about Rs. 7,000 the details of which are given in the statement marked C.

9. After the starting of training centres it is proposed to invite the leaders and the framers of the Wardha Scheme to give lectures at the three centres. These outside lecturers will be given the travelling allowance admissible to them under the rules. The cost on this account is estimated at Rs. 1,500.

10. The total cost that will be incurred during the year 1939–40 on the experiment of opening Basic Craft Schools in the Province is summarised below :—

		Recurring.	Non-recurring.
		Rs.	Rs.
I.	Basic Craft Schools	49,050	44,000
II.	Training Centres including Rs. 1,500 for Travelling Allowance to outside lecturers	46,172	2,400
III.	Provision for erecting sheds for Training centres ..		25,000
IV.	Cost on account of the training of primary teachers who have already been deputed for a short course of training in agriculture for five months on Government Farms and at the College of Agriculture, Poona		7,450
V.	Cost on account of the Special Officer and his establishment		7,000
		95,222	85,850

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

STATEMENT A.

Opening of 60 Basic Craft Schools. Recurring Expenditure (for nine months).

		Rs.
I.	*Staff*—	
	(A) Teachers—	
	(*a*) Allowance to 100 teachers at Rs. 5 per mensem	4,500
	(*b*) Pay of 40 additional teachers at Rs. 35 per mensem each ..	12,600
	(B) Supervisors—	
	(*a*) Pay of three substitutes at Rs. 50 per mensem each—Rs. 1,350 ..	
	(*b*) Fixed travelling allowance to 3 supervisors at Rs. 30 per mensem each—Rs. 810	5,200 in round figures.
	(*c*) Six craft supervisors at Rs. 40 per mensem each—Rs. 2,160 ..	
	(*d*) Fixed travelling allowance to six craft supervisors at Rs. 15 per mensem each—Rs. 810.	
II.	*Contingencies*	
	(*a*) Raw materials—cotton, agricultural seeds, manure, etc. at Rs. 150 per annum for each school	9,000
	(*b*) Rent for plots of agricultural lands for 30 schools at Rs. 25 per school per annum	750
	Total ..	32,050
	Non-recurring—	
	(*a*) Equipment for spinning, agriculture, etc. at Rs. 250 per school ..	15,000
	(*b*) Purchase of land at the rate of one acre per school at Rs. 400 per acre for 30 schools	12,000
	Total ..	27,000

Grants-in-aid to 40 Basic Craft Schools outside compact areas.

	Rs.
(1) Grants for the purchase of raw materials (Rs. 145), rent of land for 20 schools which will not be provided with agricultural land at Rs. 20 per school per annum and for the employment of one additional first year trained teacher at Rs. 30 for every school	17,000 (Recurring).
(2) Equipment grant at the rate of Rs. 250 for every school and grant for the purchase of agricultural land at the rate of one acre for school at Rs. 350 per acre for 20 schools	17,000 (Non-recurring).
Total ..	34,000
(A) Recurring cost during the next year	49,050
(B) Annual recurring cost	65,000
(C) Total non-recurring cost	44,000

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

STATEMENT B.

Short-term Training Courses (for each centre for 3 months).

		Rs.
I.	*Staff*—	
	(*a*) One Head master and three Assistants (Pay of 4 substitutes at Rs. 50 per mensem each)	600
	(*b*) Special pay to Head master at Rs. 50 per mensem and to 3 assistants at Rs. 25 per mensem each on the understanding that these rates do not exceed 1/5th of their substantive pay	375
	(*c*) Pay of the Craft teacher at Rs. 40 per mensem	120
	(*d*) Pay of Hindustani and Physical Instruction teacher at Rs. 40 per mensem or two part-time teachers one for Hindustani and the other for Physical Instruction on Rs. 20 per mensem each	120
	(*e*) Pay of two peons, one on Rs. 15 per mensem and the other on Rs. 14 per mensem each	87
		1,302
II.	*Contingencies*—	
	House rent at Rs. 75 per mensem	225
	1 Cook for the hostel at Rs. 20 per mensem	60
	1 Hostel servant at Rs. 15 per mensem	45
	Raw material cotton, etc.	75
	Contract Contingencies	75
	Service postage stamp	15
		495
III.	*Allowances, Honoraria, etc.*—	
	Travelling allowance	187
	The extra expenditure for the three proposed short-term training centres will be as under :—	
	Maharashtra ad Karnatak centres—	
	Recurring—	
	(*a*) Staff	2,604
	(*b*) Contingencies and travelling allowance	1,365
		3,969
	Gujarat Centre—	
	(*a*) Grant-in-aid to the Gujarat Vidyapith	1,230
	(*b*) Pay of four assistant masters to be deputed to assist the Vidyapith in running the class	600
		1,830
	Cost on account of Primary teachers under training at the three centres ..	8,000
		9,830
	Total (for three centres) ..	13,799

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Three Training Centres to be opened from June 1939 (*for nine months for each centre*)—

		Rs.
I.	*Staff*—	
	(*a*) One Head master and three assistants (Pay of 4 substitutes at Rs. 50 per mensem)	1,800
	(*b*) Special pay to Head master at Rs. 50 per mensem and to 3 assistants at Rs. 25 per mensem each on the understanding that these rates do not exceed 1/5th of their substantive pay	1,125
	(*c*) Pay of craft teacher at Rs. 40 per mensem	360
	(*d*) Pay of Hindustani and Physical Instruction teacher at Rs. 40 per mensem or two part-time teachers, one for Hindustani and the other for Physical Instruction on Rs. 20 per mensem	360
	(*e*) Pay of two peons—one on Rs. 15 per mensem and the other on Rs. 14 per mensem each	261
	Total ..	3,906
II.	*Contingencies*—	
	House rent at Rs. 75 per mensem	675
	1 cook for the hostel at Rs. 20 per mensem	180
	1 Hostel servant at Rs. 15 per mensem	135
	Raw material—cotton, etc.	300
	Contract contingencies	300
	Service postage stamps	45
		1,635
III.	*Allowances, Honoraria, etc.*—	
	Travelling allowance	250
		1,885
	Total recurring ..	5,791
	Non-recurring Expenditure—	
	Equipment, apparatus, tools, etc.	800
IV.	Stipends to 150 teachers under training for 9 months at Rs. 10 per mensem each	13,500
V.	*Travelling allowance to leaders*—	
	Travelling allowance to leaders and framers of the Wardha Scheme for giving lectures at three Centres	1,500

The total cost involved in these proposals is summarised below :—

	Recurring.	Non-recurring.
	Rs.	Rs.
(*a*) Three Short-term training Courses including the cost on account of Primary teachers under training ..	13,799	*Nil.*
(*b*) Three training centres to be opened in June 1939 for the whole year (Rs. 5,791×3)	17,373	2,400
(*c*) Stipends to 150 teachers deputed for training for 9 months at Rs. 10 per mensem each	13,500	....
(*d*) Travelling allowance to leaders and framers of the Wardha Scheme	1,500	....
(*e*) Temporary sheds for training centres	....	25,000
Total ..	46,172	27,400

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MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

STATEMENT C.

The Cost on account of the Pay of the Special Officer for Basic Education and his staff.

	Rs.
Pay of the officer	3,040
Pay of 2 clerks	1,120
Pay of 2 peons	272
Contract contingencies	300
Service Postage and Telegrams	100
Travelling allowance	2,000
Total ..	6,832

(i.e., Rs. 7,000 in round figures.)

ITEM 42. Expansion of the existing Primary training Institutions and the opening of new Primary training institutions for training all untrained and partially trained Primary teachers in service.

Recurrent ..	.. Rs. 2,19,729	Non-recurrent ..	.. Rs. 12,450
Total ..	.. „ 2,32,179	Ultimate annual recurrent	.. „ 2,52,000

Remarks.—In January 1938 Government appointed a Committee to advise it on the question of training of primary teachers. The Committee in its report observes that half the teachers charged with the responsible task of imparting primary education are those who have had inadequate general education and no training at all and that the remaining though trained, have had unsatisfactory general education and a training of an intermittent character. The Committee goes on to say that it is indeed a tragedy that the responsible work of laying the foundation of national education in our country has to be entrusted to such poorly equipped teachers. The Committee has accordingly recommended a scheme of training under which persons after passing the Primary School Leaving Certificate Examination will first have to receive general education for three years in institutions called Lokashalas and will then be admitted into training institutions in which they will be given continuous training of two years. The Committee has further recommended that the 1st year trained teachers in service between the ages of 22 to 40 should be given further training of one year in the present course of training and that the qualified teachers in service between the ages of 22 to 40 should also be given continuous training for two years in the existing training college course. Government is convinced that the standard of teaching in primary schools must be raised and that this can only be done by training the teachers. Government has accordingly decided that the qualified and 1st year trained teachers in service should be given further training on the lines recommended by the Committee.

2. The number of 1st year trained and qualified teachers who will have to be given further training is roughly as follows :—

Men Teachers.	1st year trained.	Qualified.
Marathi	3,200	4,000
Gujarati	1,000	1,500
Kanarese	600	900
Urdu	500	700
	5,300	7,100

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Women Teachers.

	1st year trained.	Qualified.
Marathi	280	450
Gujarati	180	240
Kanarese	100	80
Urdu	90	80
	650	850

So far as men teachers are concerned it is proposed to admit a larger number of students in the existing Government Primary Training Institutions from next year and also to open two District Training Schools for Marathi teachers in Satara and Ratnagiri and one for Gujarati teachers in Surat. With these Training Institutions it will be possible to increase the number of teachers under training every year from 835 to 1,340. There is no need at present for an additional training school for Kannada and Urdu teachers as the number is small and they can be accommodated in the existing Institutions. As regards Women Teachers it is proposed to open two additional Training Schools in Nasik and Nadiad providing for 120 students in each and also to admit 110 additional teachers in the existing institutions. It is also proposed to ask the Private Primary Training Institutions to admit about 300 additional teachers for training with effect from next year.

3. The cost involved on account of the expansion of the existing Training Institutions and the opening of new Training Institutions is summarised below :—

	Rs.
(1) Expansion of existing Training Institutions (for additional staff and contingencies)	10,000
(2) Opening of 5 new Training Institutions (3 for men and 2 for women)	81,000
(3) Additional grants to non-Government Training Institutions (on a capitation basis)	36,000
(4) Additional stipends (at the rate of Rs. 10 in the case of men and Rs. 15 in the case of women)	1,25,000
Total ..	2,52,000

The cost during next year will be as under :—

	Recurring.	Non-recurring.
	Rs.	Rs.
(1) Expansion of the existing Training Institutions ..	10,000	....
(2) Opening of five new Training Institutions (3 for men and 2 for women)	48,729	12,450
(3) Additional Grants to non-Government Training Institutions for the training of 300 additional teachers ..	36,000	....
(4) Stipends to teachers under training	1,25,000	....
Total ..	2,19,729	12,450

The details regarding item (2) are shown in the attached statement.

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4. The Primary Teachers Training Committee has made a recommendation, so far as the present teachers are concerned that Government should declare that the teachers obtaining a higher certificate shall not be entitled to a higher salary merely by virtue by that certificate. It is, however, necessary to consider this recommendation along with the Committee's recommendation No. 45 (*c*) to (*e*). The Committee itself has recommended that 1st year trained teachers as well as qualified teachers should be considered eligible to the new scale proposed by the Committee for training teachers after they have received further training. A declaration will be made before the teachers are sent up for higher training, as recommended by the Committee, that they will not be entitled to receive any increase in pay merely on the ground of their having completed the full course of training. There is, therefore, no question of additional cost on account of increased pay to trained teachers for the present. Government however, realises that it will not be equitable to ask trained teachers to work on the lower pay indefinitely. The teachers trained under this scheme will have to be given the higher pay that may be sanctioned for them by Government hereafter. If the scale of pay recommended by the Committee is adopted it would mean incurring an additional liability of about Rs. 15 lakhs ultimately on the existing number of teachers a part of which namely about Rs. 9 lakhs will have to be borne by Government. Government has, however, recently decided that the expenditure on the payment of Head Master's and 1st Assistant's allowances should not be admitted for the purposes of Government grant from 1st April 1939. The annual cost to Government and to local authorities on account of these allowances is estimated roughly to be Rs. 5 lakhs and Rs. 2½ lakhs respectively. If this saving is taken into account the *ultimate* recurring cost to Government, on account of the revision of pay of primary teachers if the Committee's recommendation is adopted, will be Rs. 4 lakhs while the actual total extra cost during the next three years, if the scale of pay proposed by the Committee is adopted, will be roughly as shown below:—

	Rs.
1940–41	51,000
1941–42	1,10,000
1942–43	1,76,000

There will, therefore, be no extra cost to Government for a few years to come even if the scale of pay proposed by the Committee is adopted. The question regarding the revision of pay of primary teachers is at present under consideration and pending the decision of Government on that question the teachers sent up for higher training will be warned that they will not be held entitled to any higher pay on their having completed the full course of training.

Cost of a Training School for Men—2 classes of 40 students each.

Recurring.	Cost in 1939–40 (for 9 months).	Annual average cost.
	Rs.	Rs.
I. *Pay of Officer—*		
(1) One Head Master in the scale of Rs. 200—10—300 (average Rs. 250)	1,800	3,000
II. *Pay of Establishment—*		
(*i*) Four graduate assistant teachers in the scale of Rs. 45—175 (average Rs. 102-7-0)	1,800	4,930
(*ii*) *Part-time teachers.*	(Pay of an honours Graduate.)	
(*a*) Pay of the Drawing teacher at Rs. 20 .. 180		
(*b*) Pay of the Drill teacher at Rs. 20 .. 180		
(*c*) Pay of the Music teacher at Rs. 20 .. 180		
(*d*) Three Craftwork instructors. Pay at Rs. 30 per mensem each 810	1,710	2,280
(*e*) Pay of the Hindustani teacher at Rs. 30 per mensem 270		
(*f*) Special pay to the S. M. S. Officer at Rs. 10 per mensem 90		
(*iii*) One clerk in the scale of Rs. 25—5/2—55 (average Rs. 44)	270	528
	(Pay of a qualified man.)	
(*iv*) Two peons on Rs. 14 and Rs. 13	243	324

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		Cost in 1939-40 (for 9 months).	Annual average cost.
	Recurring.	Rs.	Rs.
III.	*Allowances, Honoraria, etc.*—		
	Travelling allowance	75	100
IV.	*Contingencies*—		
	(*i*) Contract grant	600	800
	(*ii*) Rent for the school and hostel building at Rs. 150 per mensem	1,350	1,800
	(*iii*) Service Postage	75	100
	(*iv*) *Pay of menials*—		
	2 cooks at Rs. 13 each .. .. Rs. 234		
	2 Hostel servants at Rs. 13 each .. 234		
	2 Hamals at Rs. 13 each 234	1,179	1,572
	1 Sweeper at Rs. 13 117		
	2 Field servants at Rs. 20 each .. 360		
	(*v*) *Allotments for Craftwork*—		
	(*a*) Carpentry 120		
	(*b*) Weaving, etc. 180	375	375
	(*c*) Agriculture 75		
	Total ..	9,477	15,809
	Non-recurring.		
	(*i*) For furniture, Science apparatus, etc. Rs. 1,000		
	(*ii*) *For Craft work*—		
	Carpentry 360	2,610	....
	Weaving 950		
	Agriculture 300		
	1,610		
	Grand Total ..	12,087	15,809

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Cost of a Training School for Women—3 Classes (Junior, Senior and Second Year) of 40 students.

		Cost in 1939–40 (for 9 months).	Annual average cost.
		Rs.	Rs.
	Recurring.		
I.	*Pay of Officer—*		
	(1) One Head Mistress in the scale of Rs. 200—10—300—Average Rs. 250	1,800	3,000
II.	*Pay of Establishment—*		
	(*i*) Four graduate assistant mistresses in the scale of Rs. 85—175—Average Rs. 132	3,060	6,336
	(*ii*) *Part-time teachers—* Rs.		
	(*a*) Pay of the Drawing teacher at Rs. 20 per mensem 180		
	(*b*) Pay of the Drill teacher at Rs. 20 per mensem 180		
	(*c*) Pay of the Music teacher at Rs. 20 per mensem 180		
	(*d*) Two craftwork instructors, pay at Rs. 30 per mensem each 540	1,440	1,920
	(*e*) Pay of the Hindustani teacher at Rs. 30 per mensem 270		
	(*f*) Special pay of the S. M. S. Officer at Rs. 10 per mensem 90		
	(*iii*) One clerk in the scale of Rs. 25—$\frac{5}{2}$—55 (average Rs. 44)	270 (Pay of a qualified man.)	528
	(*iv*) *Servants—*		
	2 peons on Rs. 14 and Rs. 13	243	324
III.	*Allowances, Honoraria, etc.—*		
	Travelling allowance (ordinary)	75	100
IV.	*Contingencies—*		
	(*i*) Contract grant	600	800
	(*ii*) Rent for the school and hostel building at Rs. 150 per mensem	1,350	1,800
	(*iii*) Service Postage	75	100
	(*iv*) *Allotments for Craftwork—*		
	(*a*) Carpentry Rs. 120	300	300
	(*b*) Weaving etc. 180		
	(*v*) *Pay of Menials—* Rs.		
	2 cooks at Rs. 13 each 234		
	2 Hostel servants at Rs. 13 each .. 234	936	1,248
	2 Hamals at Rs. 13 each .. 234		
	2 sweepers at Rs. 13 each .. 234		
	Total ..	10,149	16,458
	Non-recurring.		
		Rs.	
	(*i*) For furniture, Science apparatus, etc. . 1,000		
	(*ii*) *For craftwork—*	2,310	....
	Carpentry .. Rs. 360 .. 1,310		
	Weaving .. Rs. 950 ..		
	Grand total ..	12,459	16,456

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Thus the total cost on account of the 3 training institutions for men and 2 training institutions for women for nine months will be as follows :—

	Recurring.	Non-recurring.
	Rs.	Rs.
Three Training Institutions for Men (Recurring Rs. 9,477 × 3) and (non-recurring Rs. 2,610 × 3)	28,431	7,830
Two Training Institutions for Women (Recurring Rs. 10,149 × 2) and (non-recurring Rs. 2,310 × 2)	20,298	4,620
	48,729	12,450
The ultimate recurring cost will be (Rs. 16,000 × 3) and (16,500 × 2)	81,000	

ITEM 43. Scheme for research work in Kannada Literature.

Recurrent ..	.. Rs. 11,930	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 11,930	Ultimate annual recurrent ..	„ 13,298

Remarks. It is the policy of Government to encourage research work in regional languages. Lump provisions of Rs. 12,000 recurrent and Rs. 8,000 non-recurrent have been provided in the budget estimates for the year 1938–39 for the scheme for research work in Kannada Literature. Government has appointed a Committee for research work in Kannada Literature. The detailed scheme for the purpose has not yet been submitted by the Committee. The Committee has however submitted details regarding the utilisation of the lump provisions made in the current year's budget on account of the scheme. On the basis of these details a scheme for the work to be undertaken during 1939–40 has been formulated. The details of the scheme are given below :—

	Expenditure in 1939-40.	Ultimate annual recurrent.
(1) *Establishment*—		
(*i*) *Research staff—	Rs.	Rs.
Director of Kannada Research in the scale of Rs. 250—25/2—400	3,000	4,056
(*ii*) †A Librarian clerk in the scale of Rs. 50—3—95	600	912
(*iii*) Two peons at Rs. 15 per mensem each ..	360	360
(*iv*) Contingency	360	360
(*v*) Printing and advertisement	120	120
(2) Copying of classical Kannada manuscripts ..	150	150
(3) Library books and periodicals	740	740
(4) Studentships—Two at a value of Rs. 75 per mensem each	1,800	1,800
(5) Travelling allowance to Director and Fellows ..	800	800
(6) Publication of works on Kannada History and Kannada Literature	1,800	1,800
(7) Collection of material bearing on Kannada History and Kannada Literature	1,400	1,400
(8) Lectures by distinguished research scholars ..	200	200
(9) Arrangements for preparing albums of photographs and lantern slides relating to studies bearing on the History of Karnatak	300	300
(10) Publication of a journal	300	300
Total ..	11,930	13,298

*The candidate to this post should be an expert in one of the following groups :—
(1) Karnatak History including Epigraphy, Numismatics, Archæology, Religion and Philosophy.
(2) Literature, Language and Philosophy.

†The candidate to this post should be a graduate with good knowledge of Kannada and one who is trained in the technique of library work.

ITEM 44. Scheme for research work in Gujarati Literature.

Recurrent ..	.. Rs. 12,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 12,000	Ultimate annual recurrent ..	.. „ 12,000

Remarks.—The Gujarat Vernacular Research Society has decided to organise a Post-Graduate Department (to be recognised by the Bombay University) for studies and research

in (1) Gujarati, (2) Sanskrit and Ancient Indian culture and (3) Economics. The work of this Department will be undertaken by the Society with effect from the academic year 1939-40. As it is the policy of Government to encourage research work in ancient and regional languages, it is proposed to give a recurring grant-in-aid to the extent of Rs. 12,000 to the Society for this Post-Graduate Department on condition that it is recognised by the University and the details of expenditure are approved by Government.

ITEM 45. Conversion of some of the Government High Schools into junior vocational schools.

Recurrent ..	.. Rs. 40,050	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 40,050	Ultimate annual recurrent	.. „ 66,011

Remarks.—In accordance with its general scheme for providing suitable vocational training for boys of the educated classes in order to relieve unemployment among them Government has decided to convert some of their High Schools into junior vocational schools. The general outline of instruction of these converted schools as at present conceived will be that general education will be given as at present up to Standard IV with a little vocational bias and in the next three or four standards there will be specialisation in vocational subjects but some general education will be continued side by side particularly the study of English in order that the boys may be acceptable to the University for admission to Professional colleges if they so desire. To start with it is proposed to convert five schools from next year into (1) two commercial schools, (2) one technical school and (3) two agricultural schools. A lump provision of Rs. one lakh recurrent and one lakh non-recurrent was made in the current year's budget for the purpose but as the decision as to what vocational schools were suitable for what localities could not be arrived at in time the change could not be effected during the current year. The details of the recurrent provisions in the case of all the 3 types of schools are shown in the accompanying statements. The non-recurrent expenditure required for purchasing the equipment, etc., of the proposed schools will be met from the non-recurrent provision of Rs. 1,00,000 made in the current year's budget.

STATEMENT SHOWING DETAILS OF THE EXTRA EXPENDITURE THAT WILL BE REQUIRED FOR THE CONVERSION OF GOVERNMENT HIGH SCHOOLS INTO VOCATIONAL SCHOOLS.

(1) *Conversion of two high schools into junior commercial schools.*

Items for one school.	Expenditure in 1939-40.	Ultimate annual recurrent expenditure.
Recurrent.	Rs. For 9 months.	Rs.
1 Instructor in Commerce and Supervisor of the Commercial side on Rs. 100—5—145—6—175	900	1,710
2 Instructors in commercial subjects such as Book-keeping, Commercial Arithmetic and Geography, etc., on Rs. 50—5—150 each (one to the appointed in 1939-40 and the other in 1940-41)	450	2,400
1 Instructor in typewriting and shorthand on Rs. 60—5—150	540	1,284
Contingencies	150	150
Total for one school ..	2,040	5,544
Total for two schools ..	4,080	11,088

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(2) *Conversion of two high schools into junior agricultural schools.*

Items for one school.	Expenditure in 1939-40.	Ultimate annual recurrent expenditure.
	Rs.	Rs.
Recurrent.	For 10 months	
I. *Staff*—		
1 B.Ag. teacher and supervisor at Rs. 100—5—145—6—175	1,000	1,710
1 B.Ag. teacher at Rs. 50—5—150	500	1,200
Four Instructors for Subsidiary Industries at Rs. 40—2—50 per mensem each ..	1,600	2,400
Two fieldmen at Rs. 25 per mensem each	500	600
One peon and four servants at Rs. 15 per mensem each..	750	900
II. *Contingencies for Subsidiary Industries*—		
Spinning and weaving	300	300
Carpentry, smithy and rope-making	250	250
Poultry and apiculture	195	195
Fruit and juice preservation	200	200
Dairy-farming (feeding the animals)	625	625
III. *Cultivation charges*—		
Five acres irrigated area at Rs. 100	500	500
Ten acres of dry area at Rs. 50	500	500
IV. *Other expenditure, including petty repairs, office contingencies, library and laboratory, petty construction and miscellaneous*	720	720
V. Scholarships to about 10 poor and deserving students coming from the cultivating classes by way of encouragement at Rs. 5 per mensem each	500	600
VI. *Travelling*—Tour expenses for students	300	300
VII. *Rent for a farm of 15 acres*	250	250
Total for one school ..	8,690	11,250
Total for two schools ..	17,380	22,500

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MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

(3) *Conversion of one high school into a junior technical school.*

Items.	Expenditure in 1939-40 for 10 months.	Ultimate annual recurrent expenditure.
	Rs.	Rs.
Mechanical Engineering Department.		
1 Engineering Superintendent at Rs. 180—10—260 plus Rs. 30 per mensem special pay for supervision of both the departments.	2,100	3,128
1 Assistant Superintendent at Rs. 120—10/2—150 (to be appointed after two years if and when found absolutely necessary).	*Nil.*	1,676
1 Technical Draughtsman at Rs. 70—3—130	700	1,200
1 Mechanical Assistant at Rs. 70—3—130	420	1,200
1 Engineman at Rs. 45—3—60	270	660
1 Fireman at Rs. 35—1—40	210	460
1 Carpenter at Rs. 60—3—75	360	840
1 Turner at Rs. 60—3—75 .. .. .. to be appointed from September 1939.	360	840
1 Fitter at Rs. 60—3—75	360	840
1 Blacksmith at Rs. 45	270	540
1 Moulder at Rs. 45	270	540
1 Oilman at Rs. 25	150	300
Electrical Engineering Department.		
1 Electrical Superintendent at Rs. 180—10—260	1,800	2,768
1 Assistant Superintendent at Rs. 120—10/2—150 (to be appointed after two years if and when found absolutely necessary).		1,676
1 Second Assistant Superintendent at Rs. 70—3—130 } to be appointed from September 1939.	420	1,200
1 Electrician at Rs. 50—2—70 .. .. }	300	744
1 Instructor in Wireman's Class at Rs. 40—2—50 (to be appointed from 1940-41) ..		560
1 Teacher in Physics and Mathematics at Rs. 70—3—130	700	1,200
1 Physics Laboratory Assistant at Rs. 25—2—45	250	447
1 Store-keeper at Rs. 30—2—50	300	504
4 Hamals and menials at Rs. 15 per mensem each	600	720
1 Sweeper at Rs. 15 per mensem	150	180
Total ..	9,990	22,223
Recurrent contingencies	8,000	8,000
Scholarships (six sets of scholarships at Rs. 10 per mensem)	600	2,200
Grand Total ..	18,590	32,423

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ITEM 46. Expansion and improvement of Primary Education.

Recurring ..	.. Rs. 5,00,000	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. ,, 5,00,000	Ultimate annual recurring ..	,, 5,00,000

Remarks.—I. *Addition of standard VII to Girls' Primary Schools teaching up to standard VI.*—The Primary Teachers' Training Committee has expressed the view that no fundamental differentiation should be made between the education of boys and girls who should offer the same public examination at the end of the course. The Committee has accordingly recommended that one more standard should be added to girls' primary schools and the syllabus of the girls' schools should be so revised as to bring the girls' course on a par with the boys' course. Government agrees with the Committee that the Primary course for girls should be extended by one year and should to a certain extent be brought into line with the primary course for boys. This will mean the opening of standard VII in all the existing girls' schools which teach up to standard VI. There are at present about 550 girls' schools teaching up to standard VI and preparing girls for the girls' Primary School Leaving Examination. The opening of an additional standard in these schools will involve additional expenditure roughly estimated at Rs. 1,50,000. The cost to Government at the usual 2/3rds rate will be about Rs. 1 lakh. A provison of Rs. 1 lakh has accordingly been made in the next year's budget for giving grants-in-aid to Local Authorities for adding standard VII to those girls' primary schools which teach up to standard VI at present.

II. *Grants to Local Authorities for introducing compulsory elementary or primary education.*—One of the main objects with which the Primary Education Act of 1923 was passed was to provide for compulsory education up to the end of standard IV for children between the ages of 6 and 11. These hopes have not, however, been fulfilled and this has been largely due to the inability of Government to finance compulsory education according to the terms of the Primary Education Act. The policy of Government is to provide compulsory education at least for the elementary stage. A provision of Rs. 3 lakhs has accordingly been made in the next year's budget for giving grants-in-aid to the Local Authorities which will introduce compulsory elementary or primary education in their areas.

III. *Opening of Local Board Schools in school-less villages with a population ranging between* 700 *and* 1,000.—It is the earnest desire of Government to provide at least the bigger school-less villages with primary schools immediately. A provision of Rs. 40,000 was accordingly made in the current year's budget to help Local Boards to start 200 primary schools in school-less villages with a population of 1,000 and over. The response given by the Local Boards to the appeal made by Government in this connection has been satisfactory. Government now desires to go a step further by encouraging the Local Boards to open schools in smaller school-less villages, i.e., with a population ranging between 700 to 1,000. The total number of such villages which have got no schools at present is 574. It is expected that about 500 additional schools will be opened in such villages during the course of the next year. A provision of Rs. 1 lakh has accordingly been made for this purpose taking Rs. 200 as the average grant per school.

ITEM 47. Grants for Primary School Buildings.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,00,000
Total ..	.. ,, 5,00,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Government has made in the current year's budget a provision of Rs. 1 lakh with a view to encouraging Local Boards to construct school buildings of their own for their primary schools with the help of the building grants from Government. This provision has been distributed among the 20 districts of the Province at the rate of Rs. 5,000 for each district. The amount allotted to each board has been placed at the disposal of a special committee constituted for the purpose for each district on the distinct understanding that an *equal* sum is also placed at the disposal of this committee by the district local board from its own funds or partly from its funds and partly from private contributions. It is proposed to make a provision of Rs. 5 lakhs for this purpose in the next year's budget. The amount will be distributed among the 20 districts of the Province at the rate of Rs. 25,000 for each district and

will be placed at the disposal of the District Building Committees constituted for the purpose on condition that a contribution equal *to half the* amount paid by Government is placed at the disposal of the District Building Committee by the District Local Board concerned from its own funds or partly from its own funds and partly from private contributions. The local share is reduced from one-half of the cost to one-third as it is believed that local boards will find it increasingly difficult to contribute a larger share either from their own limited resources or from private contributions or from both as financial conditions in rural areas are generally speaking far from satisfactory.

		Rs.
Grand Total—37, Education	Recurrent ..	10,53,536
	Non-recurrent ..	6,05,500
	Total ..	16,59,036

38, MEDICAL.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 48. House Physician in the X-Ray Department at the J. J. Hospital, Bombay.

Recurrent	..	.. Rs.	550	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	550	Ultimate annual recurrent	..	,,	600

Remarks.—There are at present two honorary radiologists working in the X-Ray Department of the J. J. Hospital, Bombay. The work in this Department has increased considerably. It has been found impossible for the two radiologists to cope with the increased work and the necessity for a full time paid assistant is keenly felt. It is accordingly proposed to appoint a House Physician in this Department. He will be paid a stipend of Rs. 50 per mensem throughout the year. The proposal involves a recurrent expenditure of Rs. 600 per annum. The cost during 1939-40 will amount to Rs. 550.

ITEM 49. Scheme for the establishment of the Sir Currimbhoy Ebrahim Dental School and Hospital, Bombay, in connection with the Grant Medical College and J. J. Group of Hospitals, Bombay.

Recurrent	..	.. Rs.	17,973	Non-recurrent	..	.. Rs.	15,900
Total	..	.. ,,	33,873	Ultimate annual recurrent	..	,,	19,333

Remarks.—The question of opening a Dental School and Hospital in Bombay has been under the consideration of Government for several years past. In 1927 the Trustees of the Sir Currimbhoy Ebrahim Memorial Fund offered a donation of Rs. 1,00,000 towards the construction of a Dental School and Hospital in memory of the late Sir Currimbhoy Ebrahim, 1st Baronet. This offer was accepted by Government, and administrative approval was given to the work of erecting a Dental School and Hospital above the Out-Patient Department of the J. J. Hospital. In March 1929 Government sanctioned the recurrent expenditure required for starting the Dental School and Hospital and the necessary provision was actually made in the budget estimates for 1929–30. At the last moment, however, Government decided not to proceed with the scheme in view of the gravity of the financial situation at the time. Since then although the building built out of the generous donation given by the Trustees of the Sir Currimbhoy Ebrahim Memorial Fund has been lying vacant, Government has not been able to find funds for opening the school and hospital. Repeated representations have been made to Government regarding the necessity of opening the school and hospital at a very early date, and Government has accordingly drawn up a scheme which will be self-supporting when it is fully in force. The opening of the Dental School and Hospital will help to turn out properly qualified dentists and also pave the way for the framing of a Dentists' Registration Act, proposals in regard to which are separately under the consideration of Government.

2. Under the scheme approved by Government the Sir Currimbhoy Ebrahim Dental School and Hospital will be run in connection with the Grant Medical College and the J. J. Group of Hospitals, Bombay, and the curriculum of the School will be based on the diploma course adopted by the College of Physicians and Surgeons, Bombay. A candidate for the License in Dentistry to be styled "L.D.S.C.P.S., Bombay" will be required to pass three professional examinations. The course of studies extends over a period of four years. Twenty students will be admitted to the First Year Class of the School every year. There will thus be accommodation for 80 students in all in the School. The qualifying examination for admission to the School will be the Intermediate Science Examination of the Bombay University, comprising the subjects of Chemistry, Physics and Biology, or an examination recognised by the College of Physicians and Surgeons, Bombay, as equivalent to it. Candidates who have passed the first M.B.B.S. and L.C.P.S. Examinations in certain subjects will also be eligible for admission to the School as also are Medical Graduates and Licentiates. The tuition fee to be charged will be Rs. 500 per annum per student.

3. A statement showing the financial effect of the Scheme is attached. In addition to the non-recurrent expenditure of Rs. 31,800 which will have to be incurred in the first year on equipment, expenditure of Rs. 16,000 and Rs. 12,000 will have to be incurred on additional equipment at the end of the First and Second Year, respectively.

38, MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

4. The cost involved during 11 months of the financial year 1939-40 will be as follows:—

Non-Recurrent Expenditure.

	Rs.
Equipment—Rs. 31,800 (Half to be borne by the Governor's Hospital Fund)	15,900

Recurrent Expenditure.

(1) Professor of Dentistry @ Rs. 100 per mensem Honorarium.	1,100
(2) 2 Lecturers in Dentistry @ Rs. 85 per mensem each Honorarium	1,870
(3) Anæsthetist @ Rs. 50 per mensem	550
(4) Fees to Professor of Dentistry and the two lecturers in Dentistry for giving lectures to students at the Dental School. (60 in the course of whole year or 55 for 11 months) at Rs. 20 per lecture	1,100
(5) Fees to Professors at the Grant Medical College for giving lectures to Students at the Dental School (78 in the course of the whole year or 72 for 11 months) at Rs. 20 per lecture ..	1,440
(6) 1 Dental Mechanic @ Rs. 200 per mensem	2,200
(7) 1 Nurse Pay @ Rs. 50—5—80 per mensem	550
Allowances @ Rs. 25 per mensem ration Rs. 3 per mensem dhobi Rs. 30 per annum uniform	338
(8) 2 Probationers Pay Rs. 20 per mensem for the 1st year Rs. 25 per mensem for the 2nd year Rs. 30 per mensem for the 3rd year	440
Allowances @ Rs. 25 per mensem ration Rs. 3 per mensem dhobi Rs. 20 per annum uniform	656
(9) 1 Store-keeper Pay @ Rs. 80—5/2—95	880
Compensatory Allowance @ Rs. 25 per mensem ..	275
(10) 1 Sweeper and 3 Hamals— 1 Sweeper @ Rs.24 per mensem 1 Hamal @ Rs. 24 per mensem 2 Hamals @ Rs. 21 per mensem each.	990
(11) Dental Stores and materials	2,750
(12) Water, Gas, Electricity and Contingencies	1,834
(13) *Library	1,000
Recurrent Total ..	17,973
Total of recurrent and non-recurrent expenditure ..	33,873

*To be reduced to Rs. 300 for subsequent years.

5. The Governor's Hospital Fund Committee has agreed to bear half the cost of the non-recurrent expenditure. The total expenditure to Government during the next year on account of the opening of the school will thus be (Rs. 17,973 recurring *plus* Rs. 15,900 non-recurrent=) Rs. 33,873.

38. MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

Statement showing the financial effect of the Scheme for the establishment of the Sir Currimbhoy Ebrahim Dental School and Hospital, Bombay.

Income.	Rs.
A. From Students' Fees—	
(1) *For the first year.*	
Aggregate fees for 20 students at Rs. 500 per student per annum.	10,000
(2) *For the Second year.*	
Aggregate fees for 40 students at Rs. 500 per student per annum.	20,000
(3) *For the third year.*	
Aggregate fees for 60 students at Rs. 500 per student per annum.	30,000
(4) *For the fourth and subsequent years.*	
Aggregate fees for 80 students at Rs. 500 per student per annum.	40,000
B. From patients on account of dentures, etc., per annum (approximately).	1,500

Expenditure.		Rs.
A. *Non-recurrent expenditure—*		
(a) *At the beginning of the School.*		
(1) Equipment in the Mechanical Department.		7,900
(2) " " " Extraction Room.		3,250
(3) " " " Conservation Room.		6,000
(4) Other equipment		14,650
		31,800
(b) *At the end of the First year.*		
Additional Equipment ..		16,000
(c) *At the end of the Second year.*		
Additional Equipment ..		12,000
B. *Recurrent expenditure—*		
(1) Professor of Dentistry, at Rs. 100 per mensem Honorarium.		1,200
(2) 2 Lecturers in Dentistry, at Rs. 85 per mensem each Honorarium.		2,040
(3) 1 Anæsthetist, at Rs. 50 per mensem.		600
(4) Fees to Professor of Dentistry and the two Lecturers in Dentistry at Rs. 20 per lecture (60 lectures in a year)		1,200
(5) Fees to Professors of the Grant Medical College for giving lectures to students at the Dental School at Rs. 20 per lecture (78 lectures).	At Rs. 20 × 78.	1,560
(6) Dental Mechanic ..	At Rs. 200 per mensem.	2,400
(7) 1 Nurse ..	Pay at Rs. 50—5—80 (average 74·6).	895
Allowances at ..	Rs. 25 per mensem ration.	366
	Rs. 3 per mensem dhobi.	
	Rs. 30 per annum uniform.	
(8) 2 Probationers' Pay at	Rs. 20 for the 1st year.*	600
	Rs. 25 for the 2nd year.*	
	Rs. 30 for the 3rd year.*	
*Average per annum Rs. 300.		
Allowances at ..	Rs. 25 per mensem ration.	712
	Rs. 3 per mensem dhobi.	
	Rs. 20 per annum uniform.	

38, MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

Income.	Rs.	*Expenditure.*	Rs.
		(9) Store-keeper 80—5/2—95 (average 90 per mensem).	1,080
		Compensatory allowance at Rs. 25 p.m.	300
		(10) One Sweeper and three Hamals. 1 Sweeper at Rs. 24 per mensem. 1 Hamal at Rs. 24 per mensem. 2 Hamals at Rs. 21 per mensem each.	1,080
		(11) Dental Stores and materials ..	3,000
		(12) Water, Gas, Electricity and Contingencies.	2,000
		(13) Library	300
		Total ..	19,333

ITEM 50. Woman S. M. S. Officer at the N. M. Mental Hospital, Thana.

Recurrent ..	.. Rs.	866	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	866	Ultimate annual recurrent ..	,,	1,719

Remarks.—At present the female section of the hospital is being attended to by a matron and a nurse, who work under the orders of the Superintendent and male S. M. S. officers attached to the hospital. In view of the fact that the daily average number of female patients at the hospital is 145·1 out of a total of 419·3, the existing arrangement is not considered to be satisfactory. It is therefore proposed to create a post of Woman S. M. S. Officer at the hospital to look after the female patients. It may be added that for similar reasons a post of woman Assistant Surgeon in B. M. S. Class II was sanctioned for the Central Mental Hospital, Yeravda, in 1936.

2. The cost involved is as follows :—

1939-40 (*for* 11 *months*).

	Rs.
Pay of Woman S. M. S. Officer in the scale of Rs. 60—5—170 : Probationers Rs. 50 per mensem in the first two years ..	550
Mental Hospital special pay at Rs. 25 per mensem	275
Thana Local Allowance at Rs. 3-12-0 per mensem	41
Total ..	866

Ultimate annual recurrent cost.

	Rs.
Average pay of the S. M. S. Officer at Rs. 112 per mensem ..	1,344
Mental Hospital special pay at Rs. 25 per mensem	300
Thana Local Allowance at Rs. 6-4-0 per mensem on an average	75
Total ..	1,719

38, MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 51. Provision for Hydrotherapy at the N. M. Mental Hospital, Thana.

Recurrent ..	.. Rs. 979	Non-recurrent ..	.. Rs. 1,508
Total ..	.. „ 2,487	Ultimate annual recurrent	.. „ 1,068

Remarks.—Hydrotherapy is one of the methods of treatment of mental patients. At present, provision for the same exists at the Central Mental Hospital, Yeravda, only. To begin with, it is now proposed to extend it to the N. M. Mental Hospital, Thana, with effect from the next financial year. The question of providing for it at the remaining Mental Hospitals is under consideration.

2. The cost of providing for the treatment at the N. M. Mental Hospital, Thana, will be as follows :—

Non-recurrent cost.

	Rs.
(1) Installation of one hot water boiler	1,508
(2) Construction of bathrooms for males and females ..	1,200*
Total ..	2,708

* The cost of the bath-room will be met from the Surgeon General's discretionary grant for minor works under "50, Civil Works".

Recurrent cost in 1939–40.

(1) Consumption of fuel at Rs. 1-10-0 per day	550
(2) One Male Bathroom Attendant at Rs. 20 per mensem ..	220
(3) One Female Bathroom Attendant at Rs. 19 per mensem ..	209
Total ..	979

ITEM 52. Additional short-term Casualty Medical Officer at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 825	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 825	Ultimate annual recurrent	.. „ 900

Remarks.—As the result of a reorganisation of the staff of the J. J. Group of Hospitals sanctioned by Government in December 1937, the staff of the Casualty Department was reduced as shown below :—

Staff of the Casualty Department before reorganisation.	Number.	Staff of the Casualty Department after reorganisation.	Number.
(1) Casualty Medical Officers B.M.S. Class II Officers	2	(1) Assistant R. M. Officer and Casualty Medical Officer B.M.S. Class II Officer ..	1
(2) Casualty Medical Officers, short-term appointments	3	(2) Casualty Medical Officers, short-term appointments ..	2
Total ..	5	Total ..	3

Experience has shown that the reduction in the staff has thrown an amount of extra work on the remaining Casualty Medical Officers which they cannot reasonably be expected to bear. It is, therefore, proposed to augment the staff of the Casualty Department of the J. J. Hospital, by creating an additional post of a short-term Casualty Medical Officer on Rs. 75 per mensem.

38, MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 53. Extension of the scheme for subsidising private medical practitioners.

Recurrent ..	.. Rs.	1,00,000	Non-recurrent ..	Rs.	*Nil.*
Total ..	.. „	1,00,000	Ultimate annual recurrent ..	„	2,00,000

Remarks.—The scheme of subsidising private medical practitioners started as an experimental measure in October 1936 has been extended during the current year by increasing the number of centres to about 200. Government now proposes to extend the scheme still further by opening about 250 more such centres during next financial year. The conditions of subsidy in the case of the new centres will be the same as those sanctioned in the case of the existing centres. As some time is likely to elapse before the types (Allopathic, Ayurvedic and Unani) of the new centres and the places at which they are to be opened are settled in consultation with the District Local Boards concerned and before the private medical practitioners to be subsidised are selected it is proposed to make a provision of Rs. 1 lakh only during the year 1939-40 on account of the 250 additional centres proposed on the assumption that the new centres will be opened during the second half of next year. The annual recurrent cost on account of the 250 centres is estimated at Rs. 2 lakhs.

ITEM 54. Opening of two Ayurvedic schools and hospitals one at Belgaum and the other at a place to be selected in Gujarat.

Recurrent ..	.. Rs.	30,716	Non-recurrent ..	.. Rs.	19,284
Total ..	.. „	50,000	Ultimate annual recurrent ..	„	73,032

Remarks.—With a view to encourage the study and spread of the Ayurvedic system of medicine, Government proposes to open two Ayurvedic schools, with hospitals attached to them for clinical instruction to students. One of them will be located in Belgaum and the other at a place to be selected in Gujarat.

The course of studies will be that prescribed by the Board of Indian Systems of Medicine and admissions to the schools will be restricted to candidates who have passed the examination in general education prescribed by the Board. A fee of Rs. 75 per annum will be charged to each student. It is proposed to allot five free studentships for each school.

The accompanying statement shows the expenditure proposed to be incurred on each school and hospital. Provision has been made for the staff for 6 months only next year. It may be necessary to have some additional staff after the first two years when the clinical studies commence.

DETAILS OF EXPENDITURE FOR THE AYURVEDIC SCHOOL.

	Cost during the year 1939-40.	Average cost per annum.
Recurrent expenditure.	Rs.	Rs.
School section—		
1 Principal and Superintendent on Rs. 150—10—300 ..	900	2,904
1 Lecturer in Natural Science on Rs. 100—5—200 ..	600	1,836
1 Lecturer in Anatomy and Physiology on Rs. 100—5—200 ..	600	1,836
1 Senior Ayurvedic Lecturer and Pandit on Rs. 100—5—200..	600	1,836
3 Junior Ayurvedic lecturers and Pandits on Rs. 60—5—100 (each)	1,080	3,276
1 Clerk on Rs. 25—5/2—55 (The clerk will be common both to the Hospital and the school)	150	552
3 Peons (one on Rs. 15 per mensem and two on Rs. 14 per mensem each)	258	516

38, MEDICAL—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

	Cost during the year 1939-40.	Average cost per annum.
Recurrent expenditure—contd.	Rs.	Rs.
Hospital Section—		
2 Ayurvedic Compounders on Rs. 25—5/2—50 *plus* house rent allowance of Rs. 2 per mensem each	324	1,200
1 Dresser on Rs. 20 per mensem and a house rent allowance of Re. 1 per mensem.	126	252
5 Ward servants—one on Rs. 19 per mensem and two on Rs. 17 per mensem and two on Rs. 15 per mensem with a House Rent allowance of Re. 1 per mensem each ..	528	1,056
3 Sweepers—one on Rs. 17 per mensem *plus* a house rent allowance of Re. 1 per mensem and two on Rs. 14 per mensem plus a House Rent allowance of Re. 1 per mensem each	288	576
2 Cooks—one on Rs. 14 per mensem and another on Rs. 13 per mensem plus house rent allowance of Re. 1 per mensem each	174	348
1 Peon on Rs. 15 per mensem	90	180
1 Dhobi on Rs. 14 per mensem	84	168
1 Bhisti on Rs. 14 per mensem	84	168
Nursing Establishment—		
1 Matron on Rs. 80—5—120 *plus* free quarters or a house rent allowance of Rs. 15 per mensem in lieu thereof ..	570	1,512
5 Staff nurses on a pay of Rs. 40—5/2—60 *plus* free quarters or a house rent allowance of Rs. 10 per mensem in lieu ..	1,500	3,900
Pharmacy Section—		
1 Pharmacy Assistant on Rs. 20—2—30	120	336
3 Servants—on Rs. 17 per mensem and two on Rs.15 per mensem each	282	564
Library—		
Library	500	500
Purchase of medicines, diet charges, etc.	5,000	10,000
Other contingencies of the school and hospital	1,500	3,000
Total.	15,358	36,516
Non-recurrent expenditure.		
Equipment for the School and Hospital	9,642	

		Rs.
Grand Total—38, Medical ..	Recurrent ..	1,51,909
	Non-recurrent ..	36,692
	Total ..	1,88,601

39, PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 55. Conversion of certain temporary posts in the Bombay Branch Office of the Town Planning and Valuation Department, into permanent posts.

Recurrent	..	.. Rs.	5,340	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	5,340	Ultimate annual recurrent	..	,,	4,844

Remarks.—The Bombay Branch of the Town Planning and Valuation Department was opened on 2nd November 1936, on the abolition of the post of Land Manager, and the following permanent and temporary staff from the Land Manager's office was taken over for the branch office :—

Permanent staff :—

Head Clerk, Land Acquisition Surveyor (part-time), Dafterband and 3 peons (one on part-time basis).

Temporary staff :—

Land Acquisition Clerk, Surveyor and Senior Draftsman.

In addition, a temporary post of typist clerk was sanctioned with effect from 1st April 1937 up to 28th February 1939.

The temporary posts of Land Acquisition Clerk and Senior Draftsman have been in existence since 1921, the post of Surveyor was created in 1933 and the additional post of Typist-Clerk was created in 1937 because the existing two clerks (permanent Head Clerk and temporary Land Acquisition Clerk) were fully occupied with land acquisition cases and town planning work and no clerk was available for general office work and typing.

2. The work of the Bombay Office of the Town Planning and Valuation Department shows steady increase in all its branches, viz. Town Planning, Land Valuation and Land Acquisition, and the existing staff is barely sufficient to cope with it. There is no likelihood of any decrease of work in the near future and, so far as can be foreseen, the whole staff will be required permanently. It is, therefore, proposed to convert the four temporary posts of Land Acquisition Clerk, Surveyor, Senior Draftsman and Typist-Clerk into permanent posts with effect from 1st March 1939. The scales of pay of the posts will be as follows :—

Land Acquisition Clerk	..	.. Rs. 60—4—100—3—160 for the existing incumbent, and Rs. 50—5/2—75—5—100 plus Compensatory Local Allowance under Appendix XVII to the Bombay Civil Services Rules for future incumbents.
Surveyor	..	.. Rs. 130—10—160 plus conveyance allowance of Rs. 20 per mensem for the existing incumbent (revised scale to be fixed for future incumbents).
Senior Draftsman	..	.. Rs. 75—5—100 plus Compensatory Local Allowance under Appendix XVII to the Bombay Civil Services Rules.
Typist-Clerk	..	.. Rs. 25—5/2—55—E.B.—5/2—75 plus Compensatory Local Allowance under Appendix XVII to the Bombay Civil Services Rules.

The cost on account of these posts in the year 1939-40 will be Rs. 5,340 and the ultimate annual recurrent cost will be Rs. 4,844 per annum.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 56. Additional establishment for the Haffkine Institute, Bombay.

Recurrent	..	.. Rs.	7,997	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	7,997	Ultimate annual recurrent	..	,,	13,932

Remarks.—During the last four years, the Haffkine Institute, Bombay, has steadily been entrusted with new duties until the work has almost doubled, while the staff during the same

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

period has been reduced, with the result that the Director is finding it difficult to carry on. The increase of work will be clearly indicated by the following comparative statement which shows the work done during the last four years' period of 1934–37 and that done during the previous four years' period of 1930–33 :—

	1930–33.	1934–37.
(1) Plague Vaccine	24,238,000 c. c.	23,548,000 c. c.
(2) Cholera Vaccine	23,860 c. c.	2,113,347 c. c.
(3) Anti-rabic Vaccine	1,973,790 c. c.	5,619,250 c. c.
(4) Meningococcal Vaccine	....	91,787 c. c.
(5) T. A. B. Vaccine	....	37,975 c. c.
(6) Serum (bottled)	....	190,000 c. c.

2. In the circumstances, the following additional establishment is absolutely necessary in order to relieve the pressure and also in the interest of the efficient running of the institute :—

Additional staff required.	Scale of pay.	Cost in the first year 1939-40 (for 11 months).	Total average annual recurrent cost.
	Rs.	Rs.	Rs.
(*i*) Medical Officer with 3 years' research experience—B.M.S. Class I, Division II.	350—25—400—30—550—E.B.—585—35—760—E.B.—805—45—850—(Probationers Rs. 300 for 2 years.)	3,300 +660 (Bombay Compensatory Allowance).	7,224 +960 (Bombay Compensatory Allowance).
		3,960	8,184
(*ii*) Assistant Accountant ..	75—5/2—90—5—150 ..	825	1,380
(*iii*) Four Laboratory Assistants ..	40—2—68 per mensem each.	1,760	2,784
(*iv*) Two Laboratory Attendants ..	Rs. 23 per mensem each	506	552
(*v*) Two Laboratory Attendants ..	Rs. 21 per mensem each	462	504
(*vi*) Two Peons	Rs. 22 per mensem each	484	528
		7,997	13,932

ITEM 57. Providing and laying 3″ and 4″ new and 3″ old C. I. water mains at Juhu in connection with Suburban Scheme No. 19—Salsette Water Supply.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,400
Total ..	.. ,, 10,400	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The northern part of the Juhu Island has large areas waiting development due to want of suitable water supply and there has been constant demand from property holders for new connections. The owners of these properties will use water from 1,000 gallons to 2,000 gallons per day for domestic use and gardens. It is expected that 12 such properties will take immediately ½″ connections just after the 3″ new main is laid. The proposed mains are intended to meet this demand. Annual profit to Government would be about Rs. 1,200.

39, PUBLIC HEALTH—contd.

INISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 58. Providing 6″ and 4″ C. I. water mains to the north-east of Jogeshwari Railway Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,700
Total ..	.. „ 15,700	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The provision of the proposed mains is necessary to meet the increased demand for water in these areas where a number of milch cattle stables and a few bungalows have developed. The present 4″ and 2″ mains are found to be insufficient to meet the increased demand and it is proposed to replace them by 6″ and 4″ new pipes and also to re-lay the old 4″ pipes after clearing them. The provision of these mains will also improve the water supply to the Malcolm Bag and remove the complaints of the occupants of that area. Many more stables have been recently built between Jogeshwari and Goregaon and hundreds of villagers and stable owners are put to a great hardship for lack of water in that area. The Bombay Municipality has been supplying 2·7 million gallons of water per day for distribution to suburbs but the Municipality has now agreed to supply 6 million gallons per day. The capital expenditure of Rs. 15,700 will be partly realised by the premia and the balance by the profits derived during the next four or five years.

ITEM 59. Personal Assistant to the Director of Public Health.

Recurrent ..	.. Rs. 2,200	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,200	Ultimate annual recurrent ..	„ 3,732

Remarks.—The Director of Public Health has to be on tour for supervision, control of epidemics and arrangements at fairs and a Personal Assistant at headquarters is necessary to relieve him of routine work. The activities and duties of the Director have also greatly increased in recent years, hence he is not able to devote much time to the study of statistical reports of this and other Provinces and to tour more to be in touch with local authorities and special problems. He has to spend time in doing work that should properly be done by a personal assistant. Similar other heads of Departments in this Province have a Personal Assistant. For these reasons it is proposed to give the necessary relief to the Director of Public Health by appointing a Personal Assistant for him in the scale of Rs. 200—20/2—300—20—400.

ITEM 60. Conversion of two temporary posts of clerks in the Town Planning and Valuation Department at the Ahmedabad and Poona offices respectively into permanent posts.

Recurrent ..	.. Rs. 1,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,800	Ultimate annual recurrent	„ 1,320

Remarks.—In the year 1920 when the grades in the Town Planning and Valuation Department were revised a requisition for 11 posts was made, but only 6 posts were sanctioned by Government in the permanent establishment and the remaining 5 were provided for from the grant for temporary contract establishment. In the year 1930 when the activities of the Department were curtailed 3 temporary posts were retrenched but even when the activities were again renewed the retrenched clerks were not reinstated with the result that the whole burden of clerical work had to be divided between 6 permanent clerks and 2 temporary clerks. Of these 2 temporary clerks, one was appointed for work in the Ahmedabad office and the other for doing the Town Planning Work in the head office. Their appointments have, however, been made against the contract grant for temporary establishment and they have been continued from year to year on a temporary basis.

2. The Town Planning work in the head office as well as the work in the Ahmedabad office for which these clerks have been engaged is likely to be continued indefinitely and it is, therefore, desirable that there should be two more posts of clerks on the permanent establishment. It is, therefore, proposed to convert the two temporary posts of clerks into permanent ones. The scale of pay of these posts will be as follows :—

Senior Clerk (Head Office, Poona) ..	.. Rs. 30—5/2—80.
Senior Clerk (Ahmedabad branch) ..	.. Rs. 30—5/2—80.

The cost on account of these posts in the year 1939-40 will be Rs. 1,800 and ultimate cost will be Rs. 1,320 per annum.

39, PUBLIC HEALTH—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 61. Construction of drainage works in the Koregaon Road Estate, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,000
Total ..	.. ,, 13,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In order to meet the keen demand for building sites in the vicinity of Poona, Government acquired under the Land Acquisition Act certain private lands near the Koregaon Road at Poona, and developed them as a residential area. The estate comprises 194 acres and has been laid out in building plots, several of which have already been disposed of. Roads have been constructed and water supply made available by Government. The estate is still without drainage facilities. It is necessary for Government to provide these facilities. The cost of the drainage scheme is estimated to be Rs. 1,03,828 but it is proposed to undertake the first stage of it in 1939–40 at a cost of Rs. 13,000. This work has been approved administratively by Government.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	17,337
	Non-recurrent ..	39,100
	Total ..	56,437

40, AGRICULTURE.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 62. Scheme for introduction and extension of B. D. 8 Cotton seed in Broach district.

Recurrent ..	.. Rs. 2,500*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,500	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The B. D. 8 Cotton seed multiplication and distribution scheme, which had for its object the extension of that cotton in the Broach district, was introduced in December 1935 for three years. The period expired on 1st December 1938. This cotton has a high ginning percentage and its spinning quality is even superior to that of 1027 A. L. F. Attempts were accordingly made to bring this quality to the notice of mill-owners in Bombay with a view to obtaining full Surat prices for it. The results obtained during the period of operation of the scheme are satisfactory and the gin-owners and merchants have been convinced of the advantages of this superior strain. The replacement of the inferior and coarse short-staple Goghari cotton in the Broach tract, by B. D. 8 cotton is in the interests of the cotton cultivators of this tract. It is, accordingly, proposed to extend the scheme for five years from 1st December 1938.

2. According to the new policy of the Indian Central Cotton Committee in financing seed-distribution schemes, expenditure on such schemes is to be divided into (1) cost of staff and (2) cost of incidental charges on the distribution of seed *minus* receipts, if any. The Committee will finance one of these two items, but not both. The cost of the scheme spread over five years will be Rs. 57,958. The Indian Central Cotton Committee has agreed to bear expenditure to the extent of Rs. 36,902 (Rs. 38,274 gross expenditure *minus* Rs. 1,372 anticipated savings in the current year's expenditure), and Government's share of the cost will be the balance, viz., Rs. 19,684. Government's share during the next year will amount to Rs. 2,500.

ITEM 63. Scheme for distribution and extension of cotton of improved varieties in Surat area.

Recurrent ..	.. Rs. 6,122†	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 6,122	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In the South Surat area the best cotton is " 1027 A. L. F." In 1919 the reputation of Surat cotton was at a low ebb. The Agricultural Department was instructed to help the cultivator by distributing all available seed of " 1027 A. L. F." and of another variety known as " I-A ". " 1027 A. L. F." went ahead on its fibre merits until it occupied an area of nearly 5 lakhs acres. The characteristics of this cotton are long staple and high ginning percentage. In 1934 the question of adopting a definite policy with regard to the type of cotton to be extended in South Gujarat was considered by the Indian Central Cotton Committee and it was decided that the then existing policy of growing " 1027 A. L. F." type of cotton should be continued. A scheme for the distribution and extension of " 1027 A. L. F." cotton seed was, accordingly, sanctioned for five years at an estimated cost of Rs. 66,390 and was financed from the subsidy received from the Indian Central Cotton Committee. As the results obtained are satisfactory it is proposed to continue the scheme for three years from 1st April 1939 at an estimated cost of Rs. 35,341 and the Indian Central Cotton Committee has been approached for a subsidy. According to the policy of the Indian Central Cotton Committee in financing seed distribution schemes which has been accepted by Government, the Committee will bear Rs. 16,718 the balance of Rs. 18,623 being met by Government as its contribution towards the scheme during the entire period of three years. The cost on account of the Government contribution for the next year will amount to Rs. 6,122. A provision to this extent has, therefore, been made in the estimates for 1939-40.

ITEM 64. Scheme for multiplication and supply of Banilla Cotton Seed on Deccan Canals.

Recurrent ..	.. Rs. 9,580‡	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 9,580	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Banilla cotton seed multiplication and distribution scheme which had for its object the extension of Banilla cotton on the Deccan Canals area was introduced in 1934 for five years at an estimated cost of Rs. 23,800. The amount was provided by the Indian Central Cotton Committee as a subsidy to this Government. The scheme has been in operation

* The scheme will last 5 years and is estimated to cost Rs. 19,684 in all—*vide* body of statement.
† The scheme will last 3 years and is estimated to cost Rs. 18,623 in all—*vide* body of statement.
‡ The scheme will last 5 years and is estimated to cost Rs. 45,120 in all—*vide* body of statement.

for over four years and it has been definitely proved that Banilla cotton thrives very satisfactorily on the Deccan Canals area and on the well-irrigation tracts of Sholapur, Poona and Ahmednagar districts. Moreover, the cotton crop has lately become one of the main supports of the agriculturists on this area as it responds well to manurial treatment and gets the benefit of the residual effect of manure given to sugar cane. It is, accordingly, proposed to continue the scheme in the interests of the cotton growers in the Deccan Canals area for five years from 1st April 1939 at an estimated cost of Rs. 51,961 and the Indian Central Cotton Committee has been approached for a subsidy.

2. According to the policy of the Indian Central Cotton Committee in financing seed distribution schemes, which has been accepted by Government the Committee will bear Rs.6,841, the balance of Rs. 45,120 being met by Government, during the entire period of five years. The cost on account of the Government contribution for the next year will amount to Rs. 9,580. A provision to this extent has, therefore, been made in the estimates of 1939-40.

ITEM 65. Establishment of Poultry farm in the North Central Division, and Southern Division.

Recurrent ..	.. Rs. 880	Non-recurrent ..	.. Rs. 9,880
Total ..	.. ,, 10,760	Ultimate annual recurrent	.. ,, 1,331

Remarks.—It is proposed to establish one poultry farm each in the North Central Division and the Southern Division to serve as a training centre for farmers in poultry keeping by converting the existing poultry centres at the Dhulia Agricultural School and the Dharwar Farm into full Poultry Farms. The cost for next year comes to Rs. 10,760 as shown below :—

	Recurrent	Non-recurrent
I. *Pay of Establishment*—	Rs.	Rs.
1 Manager (Rs. 35—5/2—60—4—100)	385	
2 Boy servants (Rs. 10 per mensem each)	220	
Contingencies	275	
II. *Poultry yards and houses*—		
Purchase of birds, equipment, etc.		9,880
	880	9,880

ITEM 66. Scheme for training agriculturists in practical methods of bunding.

Recurrent ..	.. Rs. 42,210	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 42,210	Ultimate annual recurrent	.. ,, 56,226

Remarks.—In 1938, Government approved, with the concurrence of the Legislative Assembly, a scheme for the establishment of three centres, one in the North Central Division, one in the South Central Division and one in the Southern Division, for training about 600 agriculturists in practical methods of field bunding. The estimated cost of the scheme was Rs. 40,000. It is proposed to continue the scheme for a year more in the first instance, and to extend its operations to Gujarat. To secure co-ordination in the work of training in all the four divisions the technical supervision of the bunding work has been entrusted to the Professor of Agricultural Engineering, Physics and Mathematics, Agricultural College, Poona. As the work in his office has increased considerably it is considered necessary to give him the assistance

of an Agricultural Overseer. The cost of the scheme for the next year comes to Rs. 42,210, the details of which are furnished below :—

I.	*Pay of Establishment*—	Rs.	Rs.
	1 Agricultural Overseer (Rs. 70 per mensem) for six months	420	
	1 Agricultural Sub-overseer (Rs. 35 per mensem) for six months	210	
	5 Kamgars (Rs. 30 per mensem) for six months	900	
	6 Khalasis (Rs. 15 per mensem) for six months	540	
	Allowances, honoraria, etc.	1,152	
	Contingencies	8,778	
	Total (each division)	12,000 × 3 = 36,000	36,000
II	Lump provision for holding training classes in Gujarat ..	1,500	1,500
III	Intensive bunding class at Poona	2,500	2,500
IV	Creation of post of an Agricultural Overseer under the Professor of Agricultural Engineering Physics and Mathematics.		
	1 Agricultural Overseer (Rs. 110—8—150)	1,210	
	Travelling allowance, Contingencies, etc.	1,000	
		2,210	2,210
	Grand Total ..		42,210

ITEM 67. Bunding staff for Land Development work in the North Central Division and Gujarat.

Recurrent ..	Rs. 4,488	Non-Recurrent	Rs. *Nil.*
Total	„ 4,488	Ultimate annual recurrent ..	4,840

Remarks.—Last year a special staff was employed in the South Central Division and the Southern Division to demonstrate to agriculturists in the proper methods of bunding and land development for two years from 1st April 1938. It is proposed to employ similar bunding staff for the North Central Division and the Gujarat for one year in the first instance. The cost for the next year is estimated at Rs. 4,488 as shown below :—

	Rs.
1 Agricultural Overseer (Rs. 110—8—150)	1,210
2 Tracers (Rs. 35—5/2—80)	770
2 Peons (Rs. 14 per mensem each)	308
Travelling Allowance	1,200
Contingencies	1,000
	4,488

ITEM 68. Assistant Manager, Government Central Poultry Farm, Kirkee.

Recurrent ..	Rs. 385	Non-recurrent	Rs. *Nil.*
Total	„ 385	Ultimate annual recurrent ..	„ 1,200

Remarks.—Besides his ordinary duties the Manager of the Farm now holds a regular course of nine months for the training poultry-farm managers and shorter courses of three months' duration for training villagers in practical poultry husbandry. As poultry farming is spreading in rural areas, the Manager has also to attend to a number of visitors every day. In view of this the Director of Agriculture employed from 1st February 1936 an agricultural sub-overseer as Assistant Manager on the farm in exercise of powers delegated to him. It is now proposed to create a post of an agricultural sub-overseer to work as Assistant Manager on the farm in the scale of Rs. 35—5/2—60—4—100.

40, AGRICULTURE—contd.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 69. Purchase of machinery for the Agricultural College Dairy, Kirkee.

Recurrent ..	*Nil.*	Non-recurrent ..	.. Rs. 3,970
Total	,, 3,970	Ultimate annual recurrent ..	*Nil.*

Remarks.—An Avery self-contained cart weighbridge costing Rs. 1,320 and a Ford light chassis for milk delivery costing Rs. 2,650 are badly needed at the Dairy. The present milk delivery van requires to be replaced.

ITEM 70. Employment of malis for horticultural work.

Recurrent ..	.. Rs. 880	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 880	Ultimate annual recurrent	.. ,, 1,440

Remarks.—There are at present no malis for attending to the horticultural work which is not, therefore, properly attended to. It is, accordingly, proposed to employ four malis in the grade of Rs. 20—1—40 one each in the North Central Division, South Central Division, Southern Division and Gujarat Divisions for this work. The cost for the next year comes to Rs. 880.

ITEM 71. Construction of standard barn at tobacco centre, Nipani.

Recurrent ..	.. Rs. 300	Non-recurrent ..	.. Rs. 1,200
Total ..	.. ,, 1,500	Ultimate annual recurrent	.. ,, 300

Remarks.—The scheme for the improvement of tobacco crop in the Karnatak was sanctioned in 1938 at an estimated cost of Rs. 7,600. In pursuance of the scheme, a research station has been established at Nipani. It is now considered necessary to construct a barn at an estimated cost of Rs. 1,200 for curing cigarette tobacco varieties grown on the experimental plot at Nipani. In addition Rs. 300 will be required for curing expenses.

ITEM 72. Extra staff for live stock improvement work.

Recurrent ..	.. Rs. 3,439	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,439	Ultimate annual recurrent	.. ,, 7,404

Remarks.—The following extra staff was employed for live stock improvement work in this Province :—

Assistant Live Stock Expert (Rs. 170—10—250—E.B.—15—400—E.B.—20—500).

One clerk in the office of the Livestock Expert for accounts work (Rs. 25—5/2—55).

Four kamgars under the divisional inspectors of cattle-breeding (Rs. 30—35—5/2—60).

Four peons under the divisional inspectors of cattle breeding (Rs. 15—1/2—20).

One peon under the Assistant Livestock Expert (Rs. 17 per mensem).

The period of appointment of the Assistant Livestock Expert will expire on 31st August 1939 and that of the other staff on 31st May 1939. As the activities of the Livestock Improvement Department have considerably increased, it is proposed to continue the above staff up to 29th February 1940 in the first instance. The cost for the next year comes to Rs. 3,439.

ITEM 73. Scheme for testing the reactions of wheat to black stem rust.

Recurrent ..	.. Rs. 6,602	Non-recurrent ..	.. Rs. 8,000
Total ..	.. ,, 14,602	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—A scheme for testing the reactions of wheat varieties under field conditions to black stem rust of all the desired races by production of an artificial epidemic has been proposed to be undertaken on the recommendation of the Wheat Committee of the Imperial

Council of Agricultural Research. The work will be done at the Wheat Breeding Station at Niphad in collaboration with the Crop Botanist to Government. The cultures of physiologic races of black rust will be maintained either at Poona or Mahableshwar. The scheme which is estimated to cost Rs. 51,280 spread over five years has been approved by the Imperial Council of Agricultural Research, but it has decided to allocate Rs. 30,000 for the scheme for three years only in the first instance. As the conditions in the black soil areas of the Central Provinces and Berar closely resemble those in the Province of Bombay, the scope of the scheme has been so enlarged as to include these areas also. For this purpose the Research Council has included additional provision for one agricultural overseer and one agricultural sub-overseer and a small grant for their travelling allowance, etc. The entire cost of the scheme will be borne by the Research Council, the contribution of the Bombay Government towards its cost being limited to the supervision of the Plant Pathologist over the work and the provision of a site for the glass house at Mahableshwar. The cost on account of the scheme for the next year is as shown below :—

	Non-recurrent. Rs.
(*i*) Construction of glass houses at Poona and Mahableshwar	8,000
	Recurrent.
(*ii*) *Pay of Officers*—	
1 Assistant Plant Pathologist on Rs. 200 per mensem (Rs. 170—10—250—15—400—20—500)	2,200
Pay of Establishment—	
1 Agricultural Overseer on Rs. 70 per mensem (Rs. 60 70—5—100) ..	770
1 Clerk on Rs. 30 per mensem (Rs. 25—5/2—55)	330
1 Counter (Rs. 20—1—40)	220
1 Peon (Rs. 17)	187
Allowances, etc.—	
Travelling allowances, etc. Contingencies	1,100
	4,807
II. *Central Provinces and Berar part of the scheme.*	
Pay of Establishment—	
1 Agricultural Overseer on Rs. 110 per mensem (Rs. 70—5—100—110—8—150—160—10—260)	1,210
1 Agricultural sub-overseer on Rs. 35 per mensem (Rs. 35—5/2—60—4—100)	385
Allowances, etc.—	
Travelling allowances and contingencies	200
	1,795

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	77,386
	Non-recurrent ..	23,050
	Total ..	1,00,436

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41, VETERINARY.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 74. Grants-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda, Hubli and Bhusawal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 31,259
Total ..	.. „ 31,259	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In accordance with an arrangement sanctioned in 1910 the cost of construction of buildings for veterinary dispensaries was borne by Government, the local bodies and the Wadia Bequest Fund in the proportion of 1 : 1 : 2 respectively. The building programme was stopped in 1927-28 and since then, no contribution has been asked for from the Wadia Bequest Fund. The contribution received from the Wadia Bequest Fund up to 1926-27 has not been fully utilized ; there is still a balance of Rs. 30,861-15-0. This balance is treated as lapsed and credited to Government as "Unclaimed Deposits" under "XLVI—Miscellaneous". The District Local Boards, Bijapur, West Khandesh, East Khandesh and Dharwar, are anxious to construct buildings for veterinary dispensaries at Sindgi, Taloda, Bhusawal and Hubli and are prepared to meet half the cost of construction provided the other half is made available out of the Wadia Bequest Fund. The estimated cost of construction of the buildings for these dispensaries is :—

	Rs.
Sindgi	13,940
Taloda	6,000
Bhusawal	19,189
Hubli	23,388
	62,517

The District Local Boards are prepared to undertake construction of the buildings in the ensuing year and to provide the funds to meet their share of the constructional cost in their estimates for that year. It is proposed to meet the share of the Wadia Bequest Fund *viz.*, Rs. 31,259, from the balance of Rs. 30,861-15-0 out of the Funds contributions lying with Government and a grant of Rs. 397-1-0 will be recovered from the Trustees of the Fund. As this balance has been treated as lapsed and credited to Government, it is necessary to provide an amount equal to the Fund's share of the cost of construction of buildings in the budget estimates under the head "41, Veterinary".

ITEM 75. Continuance of the Goat Virus Producing Station, Bombay.

Recurrent ..	.. Rs. 6,328	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 6,328	Ultimate annual recurrent	.. „ 6,476

Remarks. Rinderpest is one of the most dreaded and fatal of cattle diseases. Cattle can be effectively protected for a fairly long period by the method of vaccination with rinderpest virus obtained from goats. As this virus can be manufactured locally at small cost Government sanctioned in 1935, as an experimental measure for three years, the establishment of a goat-virus producing station at Bombay. The station is located at the Bombay Veterinary College and is conducted under the supervision of the College staff. The following staff has been sanctioned for work at the station :—

1 Veterinary Assistant Surgeon (Rs. 50—4—90—5—125) with compensatory local allowance.

1 Inferior servant on Rs. 25 per mensem.

2 Inferior servants on Rs. 19 per mensem each.

The period of sanction expired on 31st May 1938 and orders have been issued for the continuance of the station up to 28th February 1939. As goat virus has been proved to be the cheapest and the most effective method of immunizing cattle against rinderpest, the question whether the work should be continued at the Bombay Veterinary College or at the Haffkine Institute, Bombay, was considered with special reference to the relative cost and advantages of producing goat virus at these institutions. As it is not possible for the Haffkine Institute to undertake the work without additional staff and extra accommodation for animals it is proposed to continue the work at the Bombay Veterinary College on a permanent basis. The expenditure on this account during 1939-40 is estimated at Rs. 6,328.

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41, VETERINARY—contd.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 76. Scheme for introduction of revised course of studies at the Bombay Veterinary College.

Recurrent	Rs. 3,910	Non-recurrent	Rs. *Nil.*
Total	„ 3,910	Ultimate annual recurrent ..	„ 9,240

Remarks.—The Royal Commission on Agriculture remarked that a veterinary assistant surgeon would usually be called upon to treat the diseases of ruminants and mainly of cattle and that special prominence should be given in the curriculum of a veterinary college for the training of veterinary assistant surgeons in the subjects of anatomy, physiology and diseases of the ox tribe. A committee of experts was accordingly appointed by the Imperial Council of Agriculture Research in 1933 to draw up a model curriculum for the training of veterinary assistant surgeons. A revised three years' curriculum based on the proposal of the Committee of experts has been prepared and it is proposed to introduce it from the academic term of the college beginning from 15th June 1939. Inter-science (B Group) will be the minimum qualification for admission to the College. For this purpose the superior college staff which consists of a Principal in class I and four Assistant Professors in class II of the Bombay Veterinary Service requires to be strengthened by two additional posts, *viz.*, a bacteriologist and a part-time lecturer. For the post of bacteriologist a man with considerable training and experience in bacteriology is required. It is, therefore, proposed to create the post in class I of the Bombay Veterinary Service in the scale of Rs. 300—900. The part-time lecturer who will be appointed on a pay of Rs. 100 per mensem will take up the subjects of physiology and physiological chemistry until an officer from the Veterinary Department is trained in those subjects. The cost on account of these posts for the next year will amount to Rs. 3,910.

		Rs.
Grand Total—41, Veterinary ..	Recurrent ..	10,238
	Non-recurrent ..	31,259
	Total ..	41,497

42, CO-OPERATION.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 77. Employment of temporary Special Auditor and staff.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,028
Total ..	.. ,, 11,028	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—At the last budget session the Legislative Assembly sanctioned a grant of Rs. 9,548 for the employment up to 28th February 1939, of a temporary Special Auditor with a staff of one sub-auditor, 2 clerks and 2 peons to assist the four permanent Special Auditors to bring up to date the audit work which was in arrears. The appointment of the Special Auditor was actually made from September 1938. There are still considerable arrears and it is necessary to retain the temporary Special Auditor and his staff for one year to finish it. A provision of Rs. 11,028 is required for this purpose. The details of the provision are—

	Rs.
Special Auditor (pay Rs. 310 per mensem)	3,720
Sub-auditor (pay Rs. 125 per mensem)	1,500
2 clerks (pay Rs. 40 per mensem each)	960
2 peons	528
Travelling allowance	3,120
Contingencies	1,200
	11,028

ITEM 78. Staff for Debt Composition Board.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,47,500
Total	.. ,, 2,47,500	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—As soon as the legislation for composition of debts of agriculturists is passed Government proposes to appoint 3 to 4 Debt Composition Boards in each taluka or mahal in the Province. It is estimated that about 900 such boards will be appointed. Each board will require the service of a clerk for clerical work and an amount of about Rs. 5 per mensem for contingencies. Provision is therefore proposed for 900 clerks and contingencies for 1939-40 as shown below :—

	Amount. Rs.
900 Clerks at Rs. 20 per mensem each	1,98,000
Contingencies at Rs. 5 per mensem for each board	49,500
	2,47,500

ITEM 79. Scheme for Rural Development.

Recurrent	.. Rs. 2,68,469	Non-recurrent ..	.. Rs. 4,34,475
Total	.. ,, 7,02,944	Ultimate annual recurrent ..	,, 5,01,334

Remarks.—Government has had under consideration for some time past the question how best the rural development work which is at present being done by the Agricultural and

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

the Co-operative Departments should be reorganised so as to avoid duplication of work and secure greater efficiency and an economical use of Government's resources. After careful consideration Government has come to the conclusion that this can best be achieved by combining all rural development work and propaganda in the hands of one department with a sufficiently extensive and well equipped organisation. In the opinion of Government that Department should be the Co-operative Department which is well familiar with this kind of work and the methods of which are best suited to bring the results of the specialised research work of departments, like the Agricultural Department, etc., within the reach of the masses. Government has, therefore, decided that the Agricultural Department should cease to do any propaganda work and devote its energies to education, i.e., work in the College of Agriculture, research, experiment and live stock improvement. The propaganda staff of the Agricultural Department will then be transferred to the Co-operative Department. The reorganised Co-operative Department will, in addition to dealing with the problems of the Co-operative Movement, be in charge of all propaganda and demonstration work and the rural development work. The Department should be designated as the Co-operative and Rural Development Department and the Registrar of Co-operative Societies will be the Registrar of Co-operative Societies and the Director of Rural Development.

2. With the transfer of the propaganda and demonstration work to the reorganised Co-operative and Rural Development Departments, two of the four posts of Deputy Director of Agriculture will be abolished. The two Cotton Superintendents and the Divisional Superintendent of Agriculture, Deccan Canals, and their staff and the present propaganda staff of the Agricultural Department consisting of 45 Agricultural Overseers, 30 Agricultural Sub-overseers and 29 Kamgars and the 50 temporary kamgars employed at the taluka demonstration centres will be transferred to the Co-operative and Rural Development Department.

3. To enable the Registrar of Co-operative Societies and Director of Rural Development to perform satisfactorily his duties as the head of the reorganised Co-operative and Rural Development Department, he will be given the assistance of a Deputy Director of Rural Development and the requisite office staff. This officer will be drawn from amongst the Deputy Directors of the Agricultural Department.

4. The present divisional Assistant Registrars of Co-operative Societies will also be Rural Development Officers for their respective charges. The present charges of the Assistant Registrar are too heavy and if the Assistant Registrars are to perform their duties of supervision and control over co-operative societies properly and also take up the rural development work it is necessary to reduce the extent of their charges. Under the proposals of Government there will be one Assistant Registrar and Rural Development Officer for every two districts.

5. Below the Assistant Registrars and Rural Development Officers there will be Rural Development Inspectors each in charge of a revenue sub-division. Where the rural development work is intensive additional Rural Development Inspectors may have to be employed. These officers will be the Agricultural Overseers who will be transferred from the Agricultural Department and from the existing Agricultural Organisers of the Co-operative Department.

6. Next to Rural Development Inspectors there will be Assistant Development Inspectors for each taluka and peta. The 30 Agricultural Sub-overseers and 29 Kamgars who will be transferred from the Agricultural Department will be merged as Assistant Development Inspectors.

7. For work in villages it is proposed to employ 1,000 workers after thorough training in—(1) agricultural improvements to be popularised in the areas concerned; (2) co-operative methods of work for re-constructing rural life; (3) cottage industries likely to succeed in the areas concerned; and (4) management of village panchayats. These village workers will be given pay in the scale of Rs. 20—1—35, but while under training which will last about a year they will be paid stipends at the rate of Rs. 8 per mensem each to meet their expenses of boarding and lodging. It is also proposed to give a bonus to workers who show application and ability during the period of training to secure the best available material for rural development work.

8. Even under the existing conditions the necessity of an officer to assist the Registrar of Co-operative Societies in his statutory duty of audit and to advise him in matters relating

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to co-operative finance, banking, etc., is keenly felt. With the expansion of the activities of the Department and the increase in the duties and responsibilities of the Registrar the necessity of such an officer will be still more keenly felt. It is, therefore, proposed to employ an Assistant Registrar for Co-operative Finance with a staff of one sub-auditor, one clerk and peon under the Registrar.

9. The proposals also provide for the establishment of a price intelligence service in Bombay and for that purpose it is proposed to appoint a Marketing Officer who will be in touch with marketing organisations and supply information regarding the Bombay markets and be a liaison officer between marketing organisations and consumers and traders in Bombay and co-operative sale and multipurpose societies in rural areas. He will also organise co-operative marketing in Bombay.

10. For systematic and speedy recovery of co-operative societies' dues which have become heavy it is proposed to employ a recovery staff consisting of 100 recovery officers and an equal number of clerks and peons for a period of 3 years.

11. To give effect to the proposals outlined above the following staff in addition to the staff that will be transferred from the Agricultural Department is considered necessary :—

I. *Deputy Director of Rural Development.*

	Amount. Rs.
1 Deputy Director* (Rs. 300—20—420—30—660—40—900) ..	11,000
1 Head clerk (Rs. 95—5—130)	1,045
2 Clerks (Rs. 25—5/2—55)	660
2 Peons (Rs. 17 per mensem each)	374
Travelling allowance	1,650
Contingencies	550
	15,279

* This post will be filled by the transfer of a senior Deputy Director in the Agricultural Department and as he will retain his pay provision has been made for his pay on that basis.

II. *Additional Assistant Registrars and Rural Development Officers.*

5 Assistant Registrars and Rural Development Officers (Rs. 170—10—250—15—400—20—500)	17,050
5 Head clerks (Rs. 95—5—130)	5,225
5 Clerks (Rs. 25—5/2—55)	1,650
15 Peons (Rs. 14 per mensem each)	2,310
Travelling allowance	7,150
Contingencies	5,500
	38,885

III. *Assistant Development Inspectors.*

125 Assistant Development Inspectors (31 on Rs. 65—5/2—80 and 94 on Rs. 35—5/2—60)	58,355
Travelling allowance	27,600
Contingencies	20,240
	1,06,195

(In addition to 125 Assistant Development Inspectors for whom provision is proposed above 59 will be appointed by transfer of 30 sub-overseers and 29 kamgars from the Agricultural Department. Of them 30 will be in the grade of Rs. 65—5/2—80 and 29 in the grade of Rs. 35—5/2—60.)

42, CO-OPERATION—contd.

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		Amount.
		Rs.
	IV. *Village Workers.*	
1,000	Village workers (Rs. 8 per mensem while under training and thereafter Rs. 20—1—25)	96,000
	Bonus to village workers	20,000
		1,16,000
	V. *Staff for training of village workers.*	
5	Educational Inspectors (Rs. 95—5—130)	5,700
5	Assistant Inspectors (Rs. 60 per mensem)	3,600
5	Clerks (Rs. 25—5/2—55)	1,800
10	Peons (on rates of pay sanctioned for places where the peons will be required to serve)	1,800
	Travelling allowance	4,000
	Contingencies	2,300
		19,200
	VI. *Assistant Registrar for Co-operative Finance.*	
1	Assistant Registrar (Rs. 170—10—250—15—400—20—500) ..	3,410
1	Sub-auditor (Rs. 75—5/2—90)	825
1	Clerk (Rs. 25—5/2—55)	330
1	Peon (Rs. 17 per mensem)	187
		4,752
	VII. *Marketing Staff.*	
1	Marketing Officer (Rs. 170—10—250—15—400—20—500) ..	3,410
1	Head clerk (Rs. 95—5—125)	1,045
1	Clerk (Rs. 50—5/2—90)	550
2	Peons (one on Rs. 22 and the other on Rs. 21 per mensem) ..	473
	Compensatory allowance to the Marketing Officer	770
	Contingencies	550
		6,798
	VIII. *Staff for recovery work.*	
100	Recovery officers (Rs. 80—5/2—95)	88,000
100	Clerks (Rs. 25—5/2—55)	33,000
100	Peons (Rs. 14 per mensem each)	15,400
	Travelling allowance	51,700
	Contingencies	16,500
		2,04,600

42, CO-OPERATION—contd.

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12. In addition to the expenditure mentioned above the following items of expenditure which pertained to the Agricultural Department will now be transferred to the Co-operative Department under the Rural Development Scheme :—

	Amount.
	Rs.
(1) Continuance of the Pig-killing establishment	4,140
(2) Employment of additional sub-overseers for Shikar work in the Southern Division	1,500
(3) Employment of a clerk at Bagalkot and an agricultural sub-overseer at Gadag for issue of licenses under the Cotton Transport Act	935
(4) Establishment of Taluka Development Centres and Implement and Seed Depots at those Centres	35,000
(5) Employment of non-official honorary Agricultural Agents ..	40,000
(6) Seed Multiplication and distribution	25,000
	1,06,575

The schemes at itmes (4), (5) and (6) are old and were brought to the notice of the Legislative Assembly in the last budget session as new items of expenditure and were sanctioned by that body. As the propaganda in accordance with items (4) and (5) is required on an extensive scale increased provisions have been proposed for next year. The period of the establishment employed on the scheme at item (1) expires on 28th February 1939. In the interests of agriculturists it is necessary to continue the following staff for one year more in the first instance from 1st March 1939. The cost of this staff for 1939-40 will be as shown below :—

	Rs.
(*i*) 5 Agricultural sub-overseers (Rs. 35—5/2—60—4—100) ..	2,100
(*ii*) Travelling allowance and Contingencies	2,040
	4,140

The provision at item (2) is intended for the employment of two agricultural sub-overseers who will manage and guide the affairs of 20 additional gun-clubs proposed to be started for shikar work in the Southern Division during 1939-40. The cost will be as follows :—

	Rs.
(*i*) 1 Agricultural sub-overseer on Rs. 35 in the grade of Rs. 35—5/2—60—4—100 for 11 months	385
(*ii*) 1 Agricultural sub-overseer on Rs. 35 in the grade of Rs. 35—5/2—60—4—100 for 8 months	280
(*iii*) Travelling allowance	380
(*iv*) Contingencies	200
(*v*) Purchase of agencies	255
	1,500

The provision at item (3) is in connection with the issue of licenses for the transport of cotton under the Cotton Transport Act at Gadag and Bagalkot. For this purpose it is proposed to employ the following establishment for a period of one year in the first instance from 1st April 1939 :—

	Rs.
1 Clerk at Bagalkot (Rs. 25—5/2—55)	440
1 Agricultural sub-overseer at Gadag (Rs. 35—5/2—60—4—100) ..	495
	935

42, CO-OPERATION—concld.

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13. As a part of the programme of rural development the formation of co-operative marketing, co-operative production and better living societies will be encouraged. These societies will be given assistance in the shape of Government paid staff. A provision of Rs. 84,000 is proposed for this staff.

14. Work in the offices of the Registrar of Co-operative Societies and the Assistant Registrar for Land Mortgage Bank has already increased. With the additional work in connection with rural development and establishment of more land mortgage banks work will increase further in both these offices. To cope with the increased volume of work it is necessary to employ an additional clerk in the scale of Rs. 25—5/2—55 in each of these two offices. A provision of Rs. 660 has accordingly been proposed.

		Rs.
Grand Total—42, Co-operation ..	Recurrent ..	2,68,469
	Non-recurrent ..	6,93,003
	Total ..	9,61,472

43, INDUSTRIES.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 80. Personal Assistant to the Director of Industries.

Recurrent	..	.. Rs. 2,442	Non-recurrent	..	.. Rs. *Nil.*
Total	..	.. ,, 2,442	Ultimate annual recurrent	..	,, 3,876

Remarks.—Owing to the expansion of the Department of Industries the work of the Director of Industries had greatly increased and it had become difficult for him to handle it satisfactorily and expeditiously. Government therefore created with the sanction of the Legislature the post of a Personal Assistant to the Director for a period of two years in the first instance on the scale of pay of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500. The period of the post was further extended for one year. The term of this appointment expires at the end of July 1939. The Personal Assistant has been of considerable assistance to the Director of Industries in that he has relieved him of the bulk of his routine administrative and other miscellaneous work thus enabling him to devote greater time and attention to questions relating to the fostering and development of Industries. In view of the fact that the activities of the Industries Department are expanding considerably owing to the large number of schemes for industrial development which Government have in hand Government considers that it is necessary to make the post of Personal Assistant to the Director permanent.

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ITEM 81. Installation of an Electrical Engineering Laboratory at the R. C. Technical Institute, Ahmedabad, in connection with the Apprentice Scheme.

Recurrent	.. Rs. *Nil.*		Non-recurrent	..	.. Rs. 21,635
Total	.. ,, 21,635		Ultimate annual recurrent	..	,, *Nil.*

Remarks.—Installation of an Electrical Engineering Laboratory at the R. C. Technical Institute, Ahmedabad, is required in connection with the introduction of an apprentice course in Electrical Engineering at the Institute. At present there is no provision for teaching electrical engineering at the Institute. There is, therefore, neither accommodation for an electrical laboratory nor any equipment for the same. The installation of such a laboratory is absolutely necessary for the training of apprentices at the Institute. It is proposed to construct a separate building for housing the proposed electrical laboratory. The necessary provision on this account is being included in the list of major works to be provided for under " 50-Civil Works ". The cost of purchasing equipment required for the laboratory is estimated at Rs. 21,635 as detailed below :—

	Rs.
Machinery	8,480
Meters and apparatus	8,155
Furniture	2,000
Water connections	250
Laboratory wiring, power connection, etc.	750
	19,635
Freight, erection, etc. charges ..	2,000
	21,635

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ITEM 82. Subsidies for the Sisal Fibre Institute, Ahmednagar.

Recurrent	.. Rs. 2,564		Non-recurrent	..	.. Rs. 1,500
Total ..	.. ,, 4,064		Ultimate annual recurrent	..	,, 2,894

Remarks.—There are in this Province about 51,144 acres under cultivation of Sisal Hemp and 35,618 acres under Sann Hemp producing considerable quantities for export and utilization locally for manufacture of twines and ropes. There is great scope for the development of the market for hemp fibre and, in view of this, Government has sanctioned the appointment of a Fibre Expert who is now carrying on the work of survey and preliminary experiments on the cultivation of hemp plants and extraction with the use of improved appliances.

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43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

2. The American Mission School at Ahmednagar under Reverend and Mrs. Long has been making experiments in the manufacture of articles besides ropes from Sisal fibre and very useful results have been obtained by this School which was visited by the Director of Industries. There is however considerable scope for improving the present work there as well as for utilizing the school with certain alterations and additions of equipment to train apprentices in the manufacture of hemp articles. The apprentices will be selected from all districts in this Province and from the class of rural workers at present engaged in this industry making only ropes. This method of training proposed at a central school at Ahmednagar would enable the training of a considerable number of workers in improved methods of fibre extraction, dyeing and spinning, weaving and other processes for the manufacture of utility articles.

3. It is proposed to subsidize the School for this purpose by payment of recurrent and non-recurrent grants for a period of 3 years in the first instance with effect from 1939-40. The school will be controlled by the Mission authorities and will be visited periodically by the Government Fibre Expert.

4. The details of the expenditure proposed to be incurred on account of the scheme are as under :—

	Rs.
(*a*) *Non-recurrent*—	
1st Year	1,500
2nd year	500
3rd year	500
(*b*) *Recurrent*—	
Head Master's salary at Rs. 40—2—60	480
Assistant Master's salary at Rs. 30—2—40	360
Rent charges Rs. 20 × 12	240
Contingencies—	
Accessories for the equipment, Cost of Dyes, Repairs, Fuel, Stores and petty expenditure, etc.	590
	1,670

(*c*) *Summary of the grant to the Mission*—

	First year.	Second year.	Third year.
	Rs.	Rs.	Rs.
Non-recurrent	1,500	500	500
Recurrent	1,670	1,718	1,766
Total ..	3,170	2,218	2,266

Besides the above expenditure, it will be necessary to provide the apprentices, who will come from very poor classes, with allowances for meeting their boarding costs while under training. Further, two prizes are also suggested similar to the prizes awarded in weaving schools.

The recurrent annual cost for scholarships and prizes would be as follows :—

	Rs.
Fifteen scholarships at Rs. 6 per mensem	1,080
Two prizes—one for good work and one for good attendance—at Rs. 2 each per month	48
	1,128

The total expenditure to Government will, therefore, be as follows :—

	First year.	Second year.	Third year
	Rs.	Rs.	Rs.
Grant to the Mission	3,170	2,218	2,266
Scholarships and prizes	1,128	1,128	1,128
Total ..	4,298	3,346	3,394

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 83. Grant to the All-India Village Industries Association for schemes regarding training in paper-making, oil-pressing, etc.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	19,200
Total ..	.. ,,	19,200	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—A grant of Rs. 24,265 has been sanctioned by Government during the current year to the All-India Village Industries Association for the training of candidates in the following cottage industries and for incidental expenditure ;—

	Rs.
(1) Training in paper-making	1,350
(2) Training in oil-pressing	900
(3) Training in button-making	450
(4) Training in manufacturing of gur from date-palm juice ..	11,700
(5) Training in coir industry	2,585
(6) Training in the manufacture of articles from horn	1,400
(7) Introduction of improved type of " Ghanis " .. .	800
(8) Setting up of bullock-driven flour-mills	1,000
(9) Grant for the development of hand-made paper industry ..	2,580
(10) Cost of publication of leaflets	500
(11) Cost of administrative work	1,000
Total ..	24,265

The Association desires to continue the following schemes during the next year and has asked for a grant of Rs. 19,200 on that account ;—

	Rs.
(1) Training in paper-making	1,350
(2) Training in oil-pressing	900
(3) Training in button-making	450
(4) Manufacture of gul from date-palm juice	10,000
(5) Training in coir industry	2.500
(6) Development of hand-made paper industry in Junnar, Erandol, Ahmedabad, Bagalkot and other centres	2,500
(7) Publication of leaflets	500
(8) Administration work	1,000
	19,200

The training proposed to be arranged by the Association will provide a side-business to the villager, and it is therefore proposed to sanction the grant asked for by the Association.

ITEM 84. Wool-weaving and spinning training class at the Sheep Breeding Farm, Poona.

Recurrent	..Rs.	1,180	Non-recurrent ..	..Rs.	650
Total	.. ,,	1,830	Ultimate annual recurrent	.. ,,	1,376

Remarks.—In order to make the Sheep Breeding Farm at Poona more useful to villagers a wool-weaving and spinning training class is proposed to be opened at the farm so

that the wool-weaving industry can be extended to villages. The following expenditure is proposed to be incurred in this connection :—

	Rs.	Rs.
Non-recurrent.		
(1) Construction of a block of 3 rooms each measuring 20 feet by 15 feet with a small kitchen attached and 2 separate latrines		3,100
Note.—Out of the above 3 rooms one is to be utilised for lodging of students, a second one for experimental work of spinning and weaving branch and the third for the office and the store room for wool and woollen goods.		
(2) Equipment for the Class :—		
(*i*) Spinning Wheels	120	
(*ii*) One single box-pit fly shuttle loom and double box fly shuttle slay	125	
(*iii*) Extra reeds, healds, shuttles etc.	50	
(*iv*) Sizing brush and materials	25	
(*v*) Warping frame with accessories	30	
(*vi*) Cupboards and boxes for keeping wool and woollen goods	100	
(*vii*) Miscellaneous	200	
	——	650
Recurrent.		
One weaving and spinning assistant on Rs. 40—5/2—60 ..	440	
Two Spinners from District Spinning Centres for 6 months at Rs. 20 per mensem	240	
Purchase of wool from Imperial Council of Agricultural Research	200	
Miscellaneous expenditure on trials on models and methods of scouring carding, bleaching, colouring etc.	300	
	——	1,180
Note.—Two spinners will be recruited from the Spinning Centres of the Province twice in a year for a period of three months at a time. They will work and will be educated as well.		

The expenditure of Rs. 3,100 for construction of quarters will be debited to 50, Civil Works and the remaining expenditure of Rs. 1,830 will be debited to this head.

ITEM 85. Tanning Expert and his staff.

Recurrent	..Rs.	5,734	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	5,734	Ultimate annual recurrent	.. ,,	6,656

Remarks.—In 1936, Government had sanctioned the appointment of a Tanning Expert for a period of three years. The term of appointment of the officer is due to expire on 31st March 1939. Government considers that it is desirable to continue the work of imparting instruction in improved methods of tanning to the tanners in the Province. It is also proposed to establish a Tanning School at Khar. In view of these facts, Government proposes to combine the post of Tanning Expert with that of the Superintendent of the Tanning School, to make it permanent and pensionable and to include it in the General Provincial Service—Industries Department—Class II, with a scale of pay of Rs. 170—10—250—Efficiency bar—15—400—E—B. 20—500. The posts of clerk and peon attached to the Tanning Expert will also be made permanent.

43, INDUSTRIES—contd.

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2. The expenditure during 1939-40 will be as follows :—

	Rs.
(1) Tanning Expert and Superintendent of the Tanning School at Rs. 310 per mensem	3,410
(2) Pay of clerk at Rs. 55 per mensem in the scale of Rs. 50—5/2—90	660
(3) Pay of peon at Rs. 22 per mensem	264
(4) Travelling allowance to Tanning Expert and his peon ..	1,200
(5) Contingencies	200
	5,734

ITEM 86. The All India National Planning Committee.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 3,000
Total	.. ,, 3,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The All India National Planning Committee has been set up under the Chairmanship of Pandit Jawaharlal Nehru with a view to finding out what basic and other industries can be started in the several Provinces in India, having regard to the raw materials and minerals available in each. Government considers that it would be in the best interests of the Province of Bombay to co-operate with the Committee and has therefore decided to recognise it and share (along with the other Congress Provinces) the expenditure that will be incurred by it. The total of this expenditure is expected to amount to about Rs. 25,000 and Bombay's share on this basis is likely to be Rs. 3,000 for which this provision is proposed.

ITEM 87. Opening of paper production and demonstration centre at Junnar.

Recurrent	..Rs. 10,140	Non-recurrent .	..Rs. 14,000
Total	. ,, 24,140	Ultimate annual recurrent	.. ,, 10,140

Remarks.—The All India Village Industries Association has prepared a scheme for the manufacture of hand-made paper of a kind superior to the variety which is at present produced by the hand-made paper manufacturers at Junnar. For superior kind of hand-made paper there would be a good market and a better market can be created with a little propaganda. Sawkars and Deshi commercial firms use hand-made paper for their account books. Hand-made paper is also used for share certificates, insurance certificates and documents and there is also a demand for it in Government departments and big commerical firms. In the beginning the object will be to manufacture a superior kind of hand-made paper, but later on, the establishment would become a training centre where the pupils could be taught to make all kinds of paper from village waste and raw products. The details of the expenditure proposed to be incurred which will be paid to the All-India Village Industries Association as a grant-in-aid are as follows :—

	Rs.
(*A*) *Non-recurrent expenditure*—	
(1) Building about 5,000 square feet including 3,200 square feet Pucca and 1,800 square feet Kacbha to be planned with a view to develop it into a training centre	9,000
(2) Water arrangement	1,000
(3) Equipment and tools	3,200
(4) Laboratory	800
	14,000

	Rs.
(B) Recurrent expenditure—	
1. Monthly :—	
(*a*) Raw materials and Chemicals	300
(*b*) Labour skilled and unskilled	200
(*c*) Up-keep of bullocks	55
(*d*) Supervisor	60
(*e*) Stationery, travelling and contingency . .	35
(*f*) Water charges	20
	670 × 12
	=8,040 per annum
2. Annual—	Rs.
(*a*) Building repairs	200
(*b*) Replacement of tools and repair to stock ..	400
3. Honorarium to paper expert	1,500
Total ..	10,140

It is estimated that during the first year it will be possible to recover about Rs. 4,000 from the sale proceeds of the paper manufactured at this demonstration centre and Rs. 7,000 in each of the subsequent two years. Government proposes to sanction this scheme for a period of three years in the first instance on the conditions that (1) the payment of the grant to the Association should be against vouchers produced by it ; (2) the receipts from the sale of the goods must be credited to Government and (3) all the equipment and buildings will remain the property of Government and will be handed over to Government if the centre is closed for any reason.

ITEM 88. Scheme for a production-cum-demonstration centre to be managed by the Gandhi Seva Sena, Bombay, under the supervision of the All-India Village Industries Association.

Recurrent ..	Rs. 5,190	Non-recurrent	Rs. 5,350
Total	,, 10,540	Ultimate annual recurrent ..	,, 5,190

Remarks.—It is felt that the production-cum-demonstration centre worked according to the ideals of the All-India Village Industries Association in a rural part of the Bombay Suburbs would help the villagers. The villagers will be able to see the working of the small industries providing the necessaries of life, like oil-pressing, wheat grinding, gur-making and bee-keeping, etc. It is hoped that in a few years, the centre might become self-supporting in developing the demonstration centres for many more cottage industries, which by experience may be found to be suitable for these parts. The details of the expenditure proposed to be incurred are as follows :—

	Rs.
Initial Expenditure—	
1 Pump or Persian Wheel	300
3 Ghanis	150
1 Shed for Ghanis	150
1 Bullock Wheat Grinding Machine	150

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	Rs.
Initial Expenditure—contd.	
1 Shed for the Machine	100
4 bullocks (2 for the Ghani and 2 for the wheat)	500
1 Shed for Bullocks	100
1 Rice-pounding Machine	100
1 Shed for the Rice-pounding Machine	100
1 Cart	100
2 Bullocks	250
Bee-keeping	100
Vessels for Gur-making	100
Building	2,000
Well (if no water on the land)	1,000
Fitting up charges for the Ghanis, Bullock Chakis, Rice-pounding Machine, including train fare of experienced workers from Wardha.	150
Total ..	5,350
Recurring expenditure—	
1 Superintendent's salary at Rs. 60 per mensem	720
2 Men for the Ghanis at Rs. 15 per mensem each	360
1 Boy for the Ghanis at Rs. 10 per mensem	120
1 Man for the Wheat at Rs. 15 per mensem	180
1 Boy for the wheat-grinding machine at Rs. 10 per mensem ..	120
1 Man for the rice-pounding machine at Rs. 15 per mensem ..	180
1 Boy for the rice-pounding machine at Rs. 10 per mensem ..	120
1 Teacher's salary for bee-keeping at Rs. 50 per mensem ..	600
Salary for 2 women for Gur-making at Rs. 10 per mensem each ..	240
1 Tapper's salary at Rs. 40 per mensem	480
1 Driver for the Cart at Rs. 20 per mensem	240
Feed for 6 Bullocks at Rs. 120 per mensem	1,440
Fuel for Gur-making for 6 months, at Rs. 15 per mensem ..	90
Sundries, Postage, Travelling expenses for workers at Rs. 25 per mensem	300
Total ..	5,190

The above amounts will be paid as grant-in-aid to the All-India Village Industries Association subject to the conditions (1) that the payments to the Association should be made against vouchers produced by it, (2) that the receipts from the sale of goods must be credited to Government and (3) that all the equipment and buildings will remain the property of Government and their charge will be handed over to Government, if the centre is closed for any reason.

ITEM. 89. Grants to needy skilled artisans and educated unemployed to start industries of their own.

Recurrent	..Rs. *Nil*	Non-recurrent ..	..Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent	.. ,, *Nil*

Remarks.—In furtherance of its policy of giving aid to indigenous industrial enterprises in the Province Government proposes to adopt a scheme for assisting educated young men who have been trained in a particular industry to set up in that industry or in business or trade

connected therewith and those already in business or trade with a view to helping them to develop and expand their activities. Under this scheme payment of a grant or subsidy will be made—

(*i*) for any purpose to—

(*a*) an industrial concern with capital not exceeding Rs. 1,000,

(*b*) a cottage industry,

(*c*) educated young men (1) who have been trained in a particular industry to set up in that industry or business or trade connected therewith and (2) who are already in business or trade with a view to helping them to develop and expand their activities, and

(*ii*) for research and purchase of machinery to any individual ground of individuals or concern, other than those specified in (*i*) above, for (*a*) research provided the research is approved by the Government and the applicant undertakes to meet at least half the cost of research from his own resources if Government so desires and (*b*) purchase of machinery provided the industry in question is new or nascent.

Government proposes to lay down detailed terms and conditions by which payment of grants will be made. A provision of Rs. 40,000 has been made on this account.

		Rs.
Grand Total—43, Industries ..	Recurrent ..	27,250
	Non-recurrent ..	1,05,335
	Total ..	1,32,585

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 90. Appointment of a permanent leave reservist in the cadre of Inspectors of Factories.

Recurrent ..	Rs. 3,740	Non-recurrent	Rs. *Nil.*
Total	.. ,, 3,740	Ultimate annual recurrent ..	,, 4,080

Remarks. Previous to the introduction of the Payment of Wages Act whenever an Inspector was allowed leave, his work was arranged for by re-distribution among the remaining Inspectors without requiring leave substitutes to be engaged for temporary periods. This course, however, is not now practicable without seriously affecting the efficiency of the Department whose work has enormously increased owing to the Payment of Wages Act and the increased number of complaints regarding wages, etc., which require in particular prompt investigation. On account of the absence on leave of two Inspectors the Factory Department will be short by two men till September 1939, while applications may be received from four or more Inspectors for shorter periods of leave in India during the succeeding two or three years after which the Chief Inspector of Factories is due to retire. Having regard to this leave position and the increased work which the Department has to face, Government considers that it would be in the best interest of the Department to have a permanent leave reservist in the Department on a fixed pay of Rs. 300 per mensem with Rs. 40 per mensem as conveyance allowance. The scale of pay will be subject to revision along with the scale of pay of other Junior Inspectors of Factories. It is proposed to sanction this post from the next year.

ITEM 91. Education, Medical aid and other forms of social amenities for industrial labour.

Recurrent ..	Rs. 27,000	Non-recurrent	Rs. 14,000
Total	.. ,, 41,000	Ultimate annual recurrent ..	*

Remarks.—A Scheme for carrying on social welfare work among the mill hands in Bombay Ahmedabad and Sholapur has been undertaken by Government and it has been decided to employ social workers in all the three labour centres who are familiar with the work of labour welfare. In Bombay City workers are being induced to occupy the Worli Chawls where they are to be provided with amenities such as radios, a library, gymnasia, etc. Out of the provision of Rs. 1,00,000 made during the year 1938-39, it was intended to spend some amount for smaller centres also. The detailed items on which expenditure was proposed to be incurred are given below :—

(1) Training of social workers.

(2) Pay, etc., of social workers.

(3) Subsidising or starting libraries and reading rooms.

(4) Subsidising or starting physical culture and recreation centres.

(5) Preparation and publishing literature for the enlightenment of the industrial workers.

(6) Promotion of co-operative credit societies among workers.

(7) Training for alternative occupations and arrangements for supply of work for the relief of distress caused by unemployment.

2. In pursuance of the above programme, Government has sanctioned the appointment of a Labour Welfare Officer for Ahmedabad, and social workers have been appointed at Worli and DeLisle Road. In Bombay three recreation centres are being established of which one will be on the DeLisle Road and one each at Naigaum and at Worli. The cost of erection of the DeLisle Road pavilion has been provided for by a private donation and will be ready before the end of the financial year. The cost of the other two centres is being met by Government partly out of the current year's grant and partly next year's.

*Final details of pay, etc., are not ready.

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

The two pavilions are expected to be ready for occupation in May. A recreation centre similar to those proposed for Bombay and Ahmedabad will be established at Sholapur and a suitable site for the centre has been selected by the Collector. Furniture for the centres at Ahmedabad and Bombay, equipment for the gymnasia and cinematographs and libraries are being provided out of the current year's grant.

The cost of pavilions (including supervisory charges) is Rs. 24,000 each, and a provision of Rs. 59,000 has been made under 50, Civil Works, for the Sholapur Pavilion and for completing the two pavilions in Bombay. The expenditure of Rs. 41,000 (the balance of Rs. 1 lakh) is to be distributed approximately as follows :—

	Rs.	
Grant-in-aid for handspinning and weaving at Ahmedabad	8,000	(Non-recurrent).
Books	6,000	(do.).
	2,000	(recurrent).
Establishment and contingencies—		
3 Bombay Centres	15,000	(recurrent).
Ahmedabad	5,000	(recurrent).
Sholapur	2,500	(recurrent).
Grants to Social Welfare Institutions	2,500	(recurrent).

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM. 92. Grant to the Children's Aid Society, Bombay, for building a Children's Home at Chembur.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs.2,00,000
Total	,, 2,00,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The present institutional accommodation available for the administration of the Bombay Children Act is quite inadequate and it is imperative both for the present and future needs to increase the accommodation. At present Government pays substantial grants to several institutions in Bombay City. It is necessary to co-ordinate the activities of these bodies and at the same time to provide for a new school which will cater at minimum cost for the needs of the class of children dealt with under the Children Act. Government has had under consideration a proposal to establish a new school at Chembur, mainly agricultural in character, which will provide accommodation in the first instance for about 750 children. This school will serve the needs of most of the children detained under the Children Act, for the first few years and also of senior children who will stay on for purely agricultural education. The existing Junior Boys Home at Umarkhadi, Bombay, will be closed and the children transferred to the new Home. The Willingdon Boys' Home, Bombay, will no longer be utilized as a certified school for boys and all the boys in that School will also be transferred to the new Home. Similarly the David Sassoon Industrial School, Matunga, Bombay, will be utilised only for those children who show special aptitude for advanced industrial training, the other boys being catered for in the new school at Chembur.

2. The proposed new Home (including a School) will be managed by the Children's Aid Society, Bombay, under the control of Government. Government proposes to pay a grant of Rs. 2,00,000 to the Children's Aid Society, towards the cost of erecting the buildings necessary for starting the Home and the Society proposes to raise an additional sum of Rs. 2,00,000 for completing the scheme. The terms and conditions on which the grant should be paid to the Society will be settled hereafter.

3. The only alternative to the above proposal is for Government to undertake full responsibility for administering the Children Act which in no way will be financially advantageous.

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent ..	30,740
	Non-recurrent ..	2,14,000
	Total ..	2,44,740

50, CIVIL WORKS.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 93. Continuance of the Dohad Sub-division in Kaira and Panch Mahals Division.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	2,309
Total ..	.. ,,	2,309	Ultimate annual recurrent .	.. ,,	*Nil.*

Remarks.—In December 1936, Government created the Dohad Sub-division as a scarcity Sub-division. It was continued as such till the 31st October 1937. Since then it is being continued as an ordinary Sub-division. The present sanctioned period of the sub-division expires on the 28th February 1939. As some feeder roads of about 45 miles and incompleted irrigation scarcity works are to be completed, it is found absolutely necessary to continue this sub-division during the year 1939–40. The cost involved is Rs. 2,309 as detailed below :—

	Rs. per mensem.
2 Clerks at Rs. 30 each	60
1 Store Clerk	30
1 Peon	13
1 Tapali	13
1 Chowkidar	13
	129 × 12 =1,548
Add provision for increment	+17
	1,565
2 Overseers for 6 months on Rs. 62 per mensem each ..	744
	2,309

ITEM 94. Continuance of the Bijapur Division.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	23,200
Total ..	.. ,,	23,200	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—In September 1937, the Superintending Engineer, Southern Circle, submitted to Government a detailed report explaining the necessity for the immediate opening of the Bijapur Division. The Commissioner, Southern Division, strongly supported the Superintending Engineer. In view of the severe scarcity conditions in the Bijapur District and the Minor Irrigation Schemes undertaken there, Government after careful scrutiny sanctioned the reopening of the Bijapur Division on a temporary basis for one year with effect from the 1st February 1938. The item was brought to the notice of the Legislative Assembly by means of a supplementary demand—demand No. 16—in the year 1937–38. The Superintending Engineer has again approached Government for the continuance of the Division during next year for the following reasons :—

(*i*) There are about 25 major original works estimated to cost more than Rs. 16 lakhs now in progress in that Division. These require careful and frequent supervision.

(*ii*) Government have decided to build about 45 small tanks in the scarcity talukas of the Bijapur District. The work is spread over 9 talukas and will entail close and frequent inspection at various stages during the preparation of projects.

(*iii*) Government have sanctioned the construction of the following Bandharas :—

(*a*) at Hippargi, Taluka Sindgi, estimated to cost Rs. 13,490,

(*b*) at Ingalgi, Taluka Indi, estimated to cost Rs. 44,341,

(*c*) at Indi, Taluka Indi, estimated to cost Rs. 37,541,

and a tank at Nandargi, estimated to cost Rs. 1,51,908.

(*iv*) The surveys of the pick-up weir scheme at Shivyogmandir and Herkal over the Malaprabha and Ghatprabha rivers have been ordered to be undertaken.

(*v*) Investigation of a scheme for constructing a storage reservoir on the Don River has been sanctioned.

50, CIVIL WORKS—contd.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

All the items stated above will require the presence of the Executive Engineer at Bijapur as it will not be possible either for the Executive Engineers at Belgaum and Dharwar to attend to that work in addition to their own, or to distribute the work at present done in the Bijapur Division between the Belgaum and Dharwar Divisions.

The Commissioner, Southern Division, strongly supports the Superintending Engineer's proposal. Government is satisfied that it is necessary to continue the Bijapur Division up to the 29th February 1940. The establishment sanctioned for the Divisional office will be the same as was voted by the Legislative Assembly in February 1938.

2. The cost involved during the year 1939–40 on account of the continuance of the Bijapur Division is as under :—

	Rs.
Pay of establishment	11,200
Allowances	6,400
Contingencies	4,600
Total ..	23,200

ITEM 95. Three Overseers on the temporary establishment in the Central Circle.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 3,048
Total ..	.. ,, 3,048	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Several important petrol tax works have been started in the Central Circle, and it was found that the existing permanent strength of the Bombay Subordinate Engineering Service in that Circle was quite inadequate to cope with the additional works. Three overseers were accordingly sanctioned for one year and the item was voted by the Legislative Assembly last year. The work in the Circle has in no way decreased and it is found necessary to continue the services of the three overseers for one year more.

ITEM 96. Proposal to make the temporary establishment in Sub-divisional offices of the Public Works Department permanent.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 1,51,000

Remarks.—The clerks and inferior servants in Sub-divisional offices of the Public Works Department are all on the temporary establishment though their services have always been required on a permanent basis. They should have really formed part of the permanent establishment from the very beginning like permanent clerks and inferior servants in Divisional and Circle offices of Executive Engineers and Superintending Engineers. The question of bringing them on to the permanent establishment was considered in the past but was dropped or postponed in view of the financial stringency on the ground that it would much enhance leave and pension charges if the establishment in question were maintained on a permanent footing. The effect has been that these low paid Government servants have been denied the benefits of leave and pension though their services are utilised exactly like those of men in permanent pensionable service. This has caused much hardship and discontent among the men concerned.

2. There are usually 3 clerks in a Sub-divisional office and their total number throughout the Province including those in the Electrical Circle is 243, out of which it is proposed to bring 215 clerks on to the permanent establishment with effect from the 1st April 1939 leaving 28 junior men in temporary posts as a margin for any possible reduction in establishment.

There are usually 3 inferior servants called a peon, a chowkidar and a tapali in a Sub-divisional office and their total number throughout the Province, including those in the Electrical Circle is 225, out of which it is proposed to make 186 men permanent with effect from the 1st April 1939 leaving 39 junior men on the temporary establishment to provide for any possible retrenchment in future.

50, CIVIL WORKS—contd.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

3. There will be no extra cost on account of the pay of the men to be appointed to permanent posts, as their pay will be regulated in the prescribed scales as hitherto. On the other hand, the proposal to convert the temporary posts in question into permanent ones will yield a substantial saving in pay as it is intended to fix the starting pay of the clerks concerned on their promotion to the permanent establishment at the stage next below their present pay in the prescribed scales. The total saving thus expected in pay is about Rs. 10,000 per annum. The annual average cost of the establishment to be made permanent is Rs. 1,51,000 as shown below which will be met by a corresponding reduction in the total cost of the temporary establishment in the Public Works Department.

Number of posts.	Scale of pay. Rs.	Annual average cost Rs.
143 1st and 2nd clerks	30—5/3—80	80,652
72 3rd or store clerks	30—5/4—60	37,152
186 Inferior servants	13—17	33,480
		1,51,284
	say	1,51,000

There will, however, be some extra cost on account of the leave and pension charges of the staff to be made permanent. This is estimated to amount to Rs. 37,000 per annum ultimately.

ITEM 97. Proposal to bring temporary staff in the Electrical Branch of the Public Works Department on a permanent footing.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 89,700

Remarks. The question of bringing the temporary staff in the Electrical Branch of the Public Works Department on a permanent footing has been engaging the attention of Government for some years past but it was postponed from time to time on account of the financial stringency as it involved increase in leave and pensionary charges.

2. The Electrical Branch is carrying out advisory, administrative and executive work. The advisory work consists of advising Government on all electrical matters in regard to the grant of licenses to private companies, persons and local bodies for the supply of electrical energy to the public and other matters connected therewith, such as the scrutiny of the conditions and rates of supply, methods of construction, etc., as also the revision of tariffs every seven years. The administrative work consists of the supervision of the working of the various electrical undertakings and the inspection of places of public amusement, mills, factories, power stations, etc., which have to be carried out in the interest of public safety. It also comprises the examination of and the grant of licenses and competency certificates to electrical contractors, electricians and wiremen. The executive work consists of the preparation of plans and estimates for electrical installations in Government buildings for the whole of the Province, and the supervision of such works when executed by contractors, and the maintenance of all installations, including the running of Government owned power stations.

3. The electrical industry is rapidly expanding in this Province. There is no doubt that the Electrical Branch will be required permanently and that its activities will be increasing in future. With the exception of a few subordinates such as clerks, draftsmen, etc. the whole subordinate establishment in the Electrical Branch is borne on the temporary establishment and it is quite unfair that this establishment should be treated as temporary and denied the privileges of permanent service although their appointments are really of a permanent nature and will continue to be so. It is therefore proposed to make the following temporary establishment permanent with effect from the 1st April 1939 :—

Number of posts.	Scale of pay. Rs.	Annual average cost. Rs.
Office of the Electrical Engineer to Government—		
3 Clerks	60—4—100—3—160	3,348
2 Clerks	50—5/2—90	1,752
1 Peon	22	264

50, CIVIL WORKS—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

Number of posts.	Scale of pay.	Annual average cost.
Electrical Division—	Rs.	Rs.
21 Supervisors ..	.. 100—12—208—E.B.—12—352—E.B.—12—460	60,480
4 Supervisors ..	.. 80—8—248	7,776
10 Clerks ..	.. 60—4—100—3—160	11,160
2 Clerks ..	.. 50—5/2—90	1,752
1 Storekeeper ..	.. 30—4—90—5/2—120	768
1 Sub-divisional Assistant Draftsman.	60—5/2—100	996
1 Sub-divisional Tracer	.. 25—2—55—3—70	576
3 Peons ..	.. 22	792
		89,664
	or, say	89,700

The annual average cost of this establishment amounts to Rs. 89,700 as shown above which will be met by a corresponding reduction in the cost of the temporary establishment of the Public Works Department.

4. As the present rates of pay of the above establishment (excepting the peons who will be made permanent on their present rates of pay) will be reduced by 16 per cent. on their being made permanent there will be an immediate saving of Rs. 16,600 on the cost of pay of that establishment as against increase of Rs. 22,400 in the cost of leave and pensionary charges.

5. The estimate of Rs. 89,700 referred to in paragraph 3 above includes an amount of Rs. 1,992 on account of two clerks in the office of the Electrical Engineer to Government, whose pay and allowances are debited to a separate major head, viz. "47, Miscellaneous Departments". A separate new item statement in respect of these clerks has not been included under the major head "47, Miscellaneous Departments" but the necessary provision for them has been made under that major head.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	*Nil*
	Non-recurrent ..	28,557
	Total ..	28,557

52, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 98. Employment of additional sweepers for the Development Department Chawls.

Recurrent	..Rs.	3,564	Non-recurrent ..	..Rs.	*Nil.*
Total	.. ,,	3,564	Ultimate annual recurrent	.. ,,	3,564

Remarks.—With the additions and alterations carried out to the Development Department Chawls, during the current year, the progress of filling in the Development Department Chawls has been satisfactory. Up to November 1938, 183 chawls had been occupied out of the total number of 203. It is anticipated that 17 more chawls will be occupied during the year 1939–40. As a rule one sweeper is employed for every chawl opened for occupation. It is therefore proposed to appoint 17 additional sweepers—9 male and 8 female at Rs. 20 per mensem and Rs. 18 per mensem each respectively.

ITEM 99. Continuance of the appointment of Social Workers.

Recurrent	..Rs.	3,360	Non-recurrent ..	..Rs.	*Nil.*
Total	.. ,,	3,360	Ultimate annual recurrent	.. ,,	3,360

Remarks.—Four Social Workers were engaged for the Development Department Chawls to make social propaganda and to improve the habits of the tenants of these chawls and thus make the chawls clean and seemly. Subsequently 2 more posts were sanctioned for the same work. It is proposed to continue the services of the six social workers during the next and the following years. The amount required next year is Rs. 3,360 as shown below :—

	Cost for 12 months. Rs.
1 Social Worker on Rs. 75 per mensem	900
2 Social Workers on Rs. 50 per mensem each	1,200
1 Social Worker on Rs. 40 per mensem	480
1 Social Worker on Rs. 35 per mensem	420
1 Social Worker on Rs. 30 per mensem	360
Total ..	3,360

		Rs.
Grand Total 52, Bombay Development Scheme ..	Recurrent ..	6,924
	Non-recurrent ..	*Nil.*
	Total ..	6,924

57, MISCELLANEOUS.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 100. Expenditure for fostering the growth of village panchayats.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 4,00,000
Total	,, 4,00,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The Bombay Legislative Assembly has at present under its consideration a Bill No. XVI to amend the Bombay Village Panchayats Act, 1933. The Assembly referred the Bill to the Select Committee which has now submitted its report. Clause 4 of the Bill provides for the compulsory establishment of panchayats for every local area having a population of 2,000 or more and empowers Government to direct the establishment of a panchayat for any area having a population of less than 2,000. It appears that the number of villages having a population of 2,000 and over in this province is about 1,000 and that the cost of each election will amount to about Rs. 50. It will, therefore, be necessary for Government to incur an expenditure of Rs. 50,000 (Rs. 50×1,000) for village panchayat elections distributed as under :—

Rs. 20,000 for travelling allowance.

Rs. 30,000 for contingencies.

2. Clause 20 of the Bill provides for the appointment by Government of a Secretary for every panchayat. The question of employing trained rural reconstruction workers paid for from rural development grants as panchayat secretaries is under consideration. As the training of these workers will take some time, it is proposed to make a non-recurrent provision of Rs. 2,40,000 for salaries of secretaries during the next year. The salaries will not ordinarily exceed Rs. 20 per mensem per head.

3. In addition to the two provisions referred to above it will be necessary to give a grant of Rs. 110 to each newly started village panchayat so that they may have some initial amount to start with. A provision of Rs. 1,10,000 (Rs. 110×1,000) is required to be made in next year's budget on this account.

4. The total of the above items thus amounts to Rs. 4,00,000.

		Rs.
Grand Total—57, Miscellaneous ..	Recurrent ..	*Nil.*
	Non-recurrent ..	4,00,000
	Total ..	4,00,000

Grand Total of all heads charged to Revenue (excluding major works).	Recurrent ..	17,09,303
	Non-recurrent ..	30,33,929
	Total ..	47,43,232

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE.

Ahmednagar Division.

Pravara River Works.

ITEM 101. Raising the waste weir at the Lake Arthur Hill for additional storage.

Recurrent	.. Rs.	*Nil.*	Non-recurrent	.. .. Rs.	12,500
Total ..	.. ,,	12,500	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The work is necessary to increase the storage capacity of the Lake Arthur Hill to meet the demand for water on the Pravara Left Bank Canal where two sugar companies have been established and propose to extend the area under sugarcane.

The work, which is estimated to cost Rs. 12,525, has been approved administratively in Government Resolution No. 1253/36, dated the 14th September 1938. The detailed plans and estimate thereof have been sanctioned by the Superintending Engineer, Deccan Irrigation Circle.

		Rs.
Grand Total—68, Construction etc. ..	Recurrent ..	*Nil.*
	Non-recurrent ..	12,500
	Total ..	12,500

70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 102. Providing R. C. C. dust proof roof over the Middle Service Reservoir in the Poona Cantonment Water Works.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 20,943
Total	.. ,, 20,943	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The existing galvanised corrugated iron sheet roof allows rain water and dust to enter the reservoir and pollute the pure water. This is because the roof is supported on flexible wire ropes and it sways and moves about each time the wind blows or a car passes. It is therefore proposed to replace it by a R. C. C. roof and prevent pollution as has been done in the case of the Upper and High Service Reservoirs.

2. The total amount of Rs. 20,943 is distributed as shown below :—

	Rs.
Works outlay	17,309
Establishment charges (Voted)	3,115
Tools and Plant charges	519
	20,943

In addition to Rs. 20,943 a charged expenditure of Rs. 1,039 will be incurred, the total estimated cost of the work being thus Rs. 21,982.

ITEM 103. Providing water supply to Ganeshkhind Road, Poona, under the Poona Cantonment Water Supply Scheme.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 26,422
Total ..	.. ,, 26,422	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The estimate is for providing and laying 4" diameter C. I. pipe (costing Rs. 18,743 inclusive of percentage charges at 27 per cent.) and for providing electric pump, engine house, sump well and elevated service reservoir (costing Rs. 8,989 inclusive of percentage charges at 27 per cent.) on Ganeshkhind Road, Poona. It has been agreed that the development of Ganeshkhind area would take place at once if water supply was laid on as the soil is suitable for building purposes. The residents in this area have at present to arrange for water in water carts and for want of proper water supply find it very difficult to live in the locality. Besides, nearly a lakh of people annually visit the famous Chaturshringi Temple situated on Ganeshkhind Road and they suffer very much for want of good drinking water which is hardly available in the hot season. Cases of even sun-stroke have occurred in the months of April and May. It is accordingly proposed to carry out the work of providing water supply. The consumption of water has been assumed at 50 gallons per head per day. The scheme would give a return of 4 per cent. clear profit after paying 5 per cent. interest charges on the expenditure, etc., and will therefore be remunerative.

The total amount of Rs. 26,422 is distributed as shown below :—

	Rs.	Rs.
Works outlay		21,836
C. I. pipe	14,758	
Electric pump, etc.	7,078	
	21,836	
Establishment charges (Voted)		3,931
Tools and Plant charges		655
		26,422

In addition to Rs. 26,422, a charged expenditure of Rs. 1,310 will be incurred, the total estimated cost of the work being Rs. 27,732.

70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 104. Providing and fixing meters to the existing connections in the Bazar area, Poona Cantonment Water Works.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 8,264
Total ..	.. ,, 8,264	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The provision is intended to fix 200 additional meters on the existing connections in the Bazar area of the Poona Cantonment. The total number of meters to be installed is 841 at an estimated cost of Rs. 35,560 (inclusive of percentage charges at 27 per cent.) and it is proposed to provide 200 meters every year for the first three years commencing with the year 1939–40, the balance being provided during the fourth year. By fixing these meters, waste of water will be prevented. Rent at the usual rate, i.e. Rs. 6 per annum (per ½" meter as provided in this case) will be levied and this will cover the interest on the capital outlay and all maintenance charges. Revenue will thus increase by the installation of these meters.

2. The total amount of Rs. 8,264 is distributed as shown below :—

	Rs.
Water outlay	6,830
Establishment charges (Voted)	1,230
Tools and Plant charges	204
	8,264

In addition to Rs. 8,264, a charged expenditure of Rs. 410 will be incurred, the total cost of providing 200 meters being thus Rs. 8,674.

		Rs.
Grand Total—70, Capital outlay on Improvement of Public Health.	Recurrent ..	*Nil.*
	Non-recurrent ..	55,629
	Total ..	55,629

80, BOMBAY DEVELOPMENT SCHEME.

BACK BAY RECLAMATION.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 105. Construction of a 50′ wide road south of the Parsee Gymkhana.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 20,200
Total ..	.. ,, 20,200	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—There is an area admeasuring 55,000 square yards immediately to the west of the Marine Lines Station in Block No. I of the Back Bay Reclamation Scheme. The layout plan of Blocks Nos. I and II provides for the construction of two roads each 50′ wide to the north and south of this area. The road to the south of this area will be constructed next year. In order to dispose of the plots it is necessary to construct the road on the north side also. It is proposed to undertake the work next year. The work is estimated to cost Rs. 25,000 approximately.

ITEM 106. Construction of the remaining length of the 120′ wide road (Jamshedji Tata Road) in Block No. II.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 25,250
Total ..	.. ,, 25,250	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—A portion of the diagonal 120′ wide road in Block No. II from the Churchgate Street to the 80′ wide east to west road in that Block has been completed and a further length of about 850′ remains to be completed. This is an important shopping road and it is considered that the construction of this remaining length will help to dispose of the plots fronting this road. It is accordingly proposed to undertake the work during the next financial year. The work has been approved by the Standing Advisory Committee for the Back Bay Reclamation Scheme. It is estimated to cost Rs. 50,000 approximately.

ITEM 107. Laying storm water drains along the 40 and 50 feet wide roads in the south-west corner of Block No. II.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 7,575
Total ..	.. ,, 7,575	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The sanctioned layout plan of Blocks Nos. I and II of the Back Bay Reclamation Scheme provides for the construction of a road 50′ wide and of two small lengths of roads each 40′ wide in the south-west corner of Block No. II. In accordance with the programme of development approved by the Standing Advisory Committee for the Back Bay Reclamation Scheme and Government, these short lengths of roads are to be constructed during the next financial year. The underground sewers along these roads will be completed during this year and the construction of storm water drains will be undertaken during next year. The work is estimated to cost Rs. 15,000 approximately.

ITEM 108. Construction of sewers and accessories along roads to the west of the Marine Lines Station.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 20,200
Total ..	.. ,, 20,200	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The layout plan of Blocks Nos. I and II of the Back Bay Reclamation provides for the construction of roads each 50′ wide on the north and south of the area behind

80, BOMBAY DEVELOPMENT SCHEME—contd.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

the Marine Lines Railway Station and of a 40' wide road on the east of the area. Before the roads can be constructed, it is necessary to provide underground sewerage works along these roads. It is accordingly proposed to provide the necessary sewerage arrangements during the next financial year. The work is estimated to cost Rs. 40,000 approximately.

		Rs.
Grand Total—80, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	73,225
	Total ..	73,225

Grand Total of all heads not charged to revenue ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,41,354
	Total ..	1,41,354

STATEMENT F

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1939-40.

Abstract of New Major Works under the head "50, Civil Works".

	Expenditure during 1939-40.
	Rs.
Administration of Justice	3,43,000
Jails	87,700
Police	16,000
Medical	3,25,000
Industries	46,000
Miscellaneous Departments	88,500
Communications	90,000
Total ..	9,96,200

List of New Major Works for 1939–40 under the head 50, Civil Works.

Executive Division.	Locality.	Name of work.	Eestimated cost.	Provision proposed in 1939-40.	Remarks.
		ADMINISTRATION OF JUSTICE.	Rs.	Rs.	
		Home Department.			
1 Presidency.	Bombay ..	Extension of the High Court buildings.		3,43,000	It is proposed to construct a new building consisting of a ground and three upper floors at the rear of the High Court building and connected with the main building for housing the office of the Administrator General and the Receiver of the High Court and for letting out as chambers for counsel. If a City Civil Court which is under consideration, is established, it will be housed in this building.
		JAILS.		3,43,000	
		Home Department.			
2 Nasik ..	Nasik ..	Construction of a New Sub-Jail at Nasik.	80,000	40,000	The existing Sub-Jail is old and insanitary and its abandonment was proposed many years ago. A new Sub-Jail is most urgently needed.
3 Kaira and Panch Mahals.	Nadiad ..	New sub-jail	47,700	47,700	The existing sub-jail is inadequate and unsuitable for its purposes.
		POLICE.		87,700	
		Home Department.			
4 Presidency.	Bombay ..	Provision of a patients' lift at the Northcote Police Hospital, Bombay.	16,701	16,000	The Northcote Police Hospital building consists of four floors including the ground floor. The operation theatre is located on the first floor, while there are wards on all the four floors. Great inconvenience is felt at present particularly when patients have to be carried to the wards from the operation theatre or when inpatients have to be transported to and from their wards. Serious cases cannot be taken upstairs at once without considerable risk. The staff of the hospital also feel the strain when, in the discharge of their duties, they have to go up and down the building several times a day. All modern hospitals in Bombay City have been provided with lifts and a similar arrangement at the Police Hospital will afford a much-needed convenience both to the patients and the staff alike.
		MEDICAL.		16,000	
		General Department.			
5 Poona ..	Poona ..	Quarters for 48 attendants at the Central Mental Hospital, Yeravda.	47,513	47,500	About 50 servants are not yet provided with quarters in the compound of the Central Mental Hospital, Yeravda. The duties of the servants of this Hospital are such that their presence in the Hospital compound is essential. The construction of the proposed additional block of quarters for 48 servants is therefore an urgent necessity.
6 Thana ..	Thana ..	Providing additional accommodation for patients and improving the sanitary conditions at the N. M. Mental Hospital, Thana.	77,575	77,500	The proposed work of providing additional accommodation and improving the sanitary conditions at the N. M. Mental Hospital, Thana, is essential and urgent, as there is overcrowding of patients and the present sanitary conditions are not satisfactory.
7 Kaira and Panch Mahals Division.	Kaira District (Exact locality yet to be settled).	Construction of an Ayurvedic teaching school with an attached hospital.	1,00,000	1,00,000	In order to encourage the teaching of the Ayurvedic system of medicine in this Province Government has decided to open two schools for imparting instruction in this system of medicine—one in Gujarat and the other in the Karnatak—next year. A small hospital will be attached to each school in order to provide clinical material for the students undergoing training in the schools.
8 Belgaum Division.	Belgaum ..	Do. ..	1,00,000	1,00,000	
				3,25,000	
		INDUSTRIES.			
		General Department.			
9 Thana ..	Khar ..	Construction of buildings etc. for a tanning school at Chamdewalaki wadi at Khar —2nd stage.	33,151	33,000	The second stage of the tanning and leather working schools will be reached in the next financial year and hence for the proper functioning of the schools, the proposed works are absolutely necessary.
10 Ahmedabad.	Ahmedabad.	Construction of additional rooms for Electrical Engineering Laboratory in connection with the apprentice scheme.	13,000	13,000	The apprentice scheme sanctioned in December 1936, will reach next year the stage when the establishment of an Electrical Engineering Laboratory will be absolutely necessary, there being no facility available in the R. C. Technical Institute for teaching electrical engineering.
				46,000	

Executive Division.	Locality.	Name of work.	Estimated cost.	Provision proposed in 1939-40.	Remarks.
			Rs.	Rs.	
		Miscellaneous Departments.			
3 Electrical.	....	Taking over of electric installations in Government residential and non-residential buildings in the Province from the Electric Supply Companies.	49,500	49,500	With a view to having a uniform policy, Government in 1936 directed that all cases in which electric installations have been provided in Government residential buildings by the local electric supply companies on condition that the occupants of the bungalows pay rent to the companies should be examined. After considering the Electrical Engineer's report, Government decided to take over such installations in Government residential and non-residential buildings with effect from 1939–40. The installations now number 70 and the cost of taking them over amounts to Rs. 49,500 as detailed in the accompanying statement.
Sholapur	Sholapur ..	Construction of a pavilion in connection with social amenities for industrial labour.	24,000	24,000	As part of the scheme of social welfare work among the mill hands in Bombay, Sholapur and Ahmedabad three recreation centres with necessary pavilions are being provided in Bombay. A similar recreation centre with the necessary equipment is proposed to be established at Sholapur during 1939–40.
Ahmedabad.	Ahmedabad.	Construction of a workshop ..	15,000	15,000	As in Bombay and Sholapur a scheme for the welfare of the the Industrial population at Ahmedabad has been undertaken by Government. At Ahmedabad it is proposed *inter alia* to provide subsidiary occupation for workmen and their dependents in the form of hand-spinning and hand-weaving etc. It is accordingly proposed to provide during 1939–40 a workshop with necessary equipment at Ahmedabad.
				88,500	
		Communications Public Works Department.			
4 Kaira and Panch Mahals.	Kaira Town.	Protection to Kaira town by pitching at the north-west corner of Kaira Fort wall.	28,000	28,000	For the protection of Kaira town and the Kaira Mehmedabad road from floods in the Watrak river four groynes were constructed in 1929. Two of these groynes were, however, washed away during the heavy floods of 1933. Certain repairs were then carried out. Again the heavy floods of 1937 washed away two groynes and caused considerable damage to the surrounding areas. With a view to save the town from the ravages of floods, Government ordered the construction of a R. C. C. groyne in the river and filling in the north-west corner of the town with gunny bags of dry cement concrete at an estimated cost of Rs. 19,981 as this would *at least* protect the town from the immediate danger of floods. The work was completed before July last. Further urgent measures are absolutely necessary to ensure the safety of the town. Though the north-west corner of the Fort-wall surrounding the town has been protected with the filling of cement concrete and rubble stone pitching, there is a portion of about 600 feet of the wall on the west side close to this corner which is also in need of immediate protective measures. It was once felt that by constructing suitable groynes and deflecting the current towards the north, this portion of the wall could be made safe, but as the effect of the groynes hardly extends a couple of 100 feet, it would need a series of groynes at a vast expenditure. It is therefore proposed to complete the protective measures directly by protecting the undermined foundations of the wall with heavy rubble pitching at an estimated cost of Rs. 28,000, which is unavoidable and does not admit of being postponed.
5 Kaira and Panch Mahals.	Kaira town.	Constructing a diversion of Kaira-Mehmedabad road at Kaira town.	12,000	12,000	The groynes referred to above were meant to afford protection to the Kaira-Mehmedabad road also against scouring by the Watrak river. This is not, however, possible at a small expenditure. The final solution of the problem lies in diverting the road beyond the Hanuman Temple hillock at an expenditure of Rs. 12,000.

Executive Division.	Locality.	Name of work.	Estimated cost.	Provision proposed in 1939–40.	Remarks.
			Rs.	Rs.	
		Communications Public Works Department—contd.			
16 Surat and Broach.	Surat ..	Flood protective measures in connection with the Hope Bridge at Surat.	50,000 (approx.)	50,000	At present the screw piles supporting the left end of the Hope Bridge at Surat are protected by an old bastion and a false abutment above it. The downstream return wall and this abutment are cracked very badly due to scour in their foundations and a heavy flood is likely to cause failure of the walls if their toes are not well protected by additional rubble. In the contingency of failure of the down stream return and the left abutment, the girders and the roadway of the bridge may be held up by the end screw piles, but much of the earth round the piles is bound to slip into the river, rendering the approach road on the Surat side unsafe and unusable. In such a case, the bridge would be useless for the purposes of traffic. The safest and cheapest way out of the difficulty is to dump rubble in front of the walls before the situation deteriorates further. The proposals are estimated to cost about Rs. 32,000. It is considered essential that scour directly under the bridge should also be arrested. For this purpose rubble should be dumped directly under the bridge in the first three spans for the full width of the bridge with sufficient margin round the piers. This part of the work (bed filling) is estimated to cost about Rs. 18,000. These proposals will serve the double purpose of a groyne to divert the stream from the left to the centre and also arrest further scour under the bridge proper. It is considered that these proposal should be carried out with the least possible delay.
				90,000	

GENERAL AND EDCL. DEPTTS.,
SECRETARY'S LIBRARY:
No. 135

Statement showing the electric installations in Government residential and non-residential buildings provided by Supply Companies.

Serial No.	Name of building.	Cost of Electric installation.	Total.
		Rs.	Rs.
	Excise.		
1	Excise Superintendent's bungalow, Jalgaon	938	
2	Excise Superintendent's Office, Jalgaon	471	
3	Excise Inspector's bungalow, Jalgaon	338	1,747
	Forest.		
4	Divisional Forest Officer's bungalow, Jalgaon	1,366	
5	Divisional Forest Officer's office, West Khandesh, Dhulia	860	
6	Divisional Forest Officer's office, East Khandesh	860	
7	Divisional Forest Officer's bungalow, North Khandesh, Dhulia	542	
8	Bungalow No. 7 for the Head clerk of the Conservator of Forests, Belgaum ..	176	
9	Bungalow of the Divisional Forest Officer, Kanara Eastern Division, Dharwar.	687	4,491
	General Administration.		
10	Collector's bungalow, Jalgaon	1,453	
11	District Deputy Collector's bungalow, Jalgaon	510	
12	Assistant Collector's bungalow, Jalgaon	719	
13	Revenue Offices, Jalgaon	2,229	
14	Assistant Collector's bungalow, Dhulia	1,059	
15	Commissioner's bungalow, Belgaum	2,006	
16	Collector's bungalow, Belgaum	805	
17	Collector's bungalow, Dharwar	1,122	
18	Assistant Collector's bungalow, Dharwar	1,168	
19	Collector's bungalow, Bijapur	1,594	12,665
	Administration of Justice.		
20	District and Session Judge's bungalow, Jalgaon	962	
21	District Judge's bungalow, Nasik	1,090	
22	District Judge's bungalow, Dhulia	1,987	
23	District Judge's bungalow, Belgaum	1,035	
24	District Court, Ahmednagar	260	
25	District Court at Dharwar	606	
26	District Judge's bungalow, Dharwar	1,375	7,315
	Jails and Convict Settlements.		
27	Borstal School, Dharwar	3,055	
28	Governor's quarters, Dharwar	383	
29	Deputy Governor's quarters, Dharwar	240	
30	Clerk's quarters, Dharwar	397	
31	Four Instructors' and Housemaster's quarters, Dharwar	289	4,364

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Serial No.	Name of building.	Cost of electric installation.	Total.
	Police.	Rs.	Rs.
32	Office of the Sub-Inspector of Police, Thana	215	
33	Thana Mahal Lock-up, Thana	257	
34	Bungalow of the District Superintendent of Police, Jalgaon	1,023	
35	Bungalow of the Assistant Superintendent of Police, Jalgaon	374	
36	Principal's bungalow, Police Training School, Nasik	998	
37	Bungalow of the District Superintendent of Police, West Khandesh, Dhulia ..	1,119	
38	City Police Sub-Inspector's office "A" Division, Sholapur	158	
39	Sergeant's quarters, Police Lines, Belgaum	246	
40	Home Inspector's quarters, Police Lines, Belgaum	259	
41	Police Sub-Inspector's quarters, Police Lines, Belgaum	278	
42	Police Sub-Inspector's quarters, Cantonment, Belgaum	89	
43	Bungalow of the District Superintendent of Police, Dharwar	1,438	
44	Office of the City Sub-Inspector of Police and City Police Lines, Dharwar ..	1,030	7,484
	Education.		
45	Principal's quarters, Training College, Dhulia	208	
46	Superintendent's quarters, Training College, Dhulia	305	
47	Head Master's quarters, Sirdar's High School, Belgaum	253	
48	Principal's bungalow, Karnatak College, Dharwar	811	
49	Vice Principal's bungalow, Karnatak College, Dharwar	877	
50	Demonstrator's quarters, Karnatak College, Dharwar	308	
51	Lecturer's quarters, Karnatak College, Dharwar	268	
52	Training College for men (General Hall), Dharwar	115	3,145
	Medical.		
53	Civil Surgeon's bungalow, Jalgaon	563	
54	Civil Surgeon's bungalow, Dhulia	699	
55	Woman Sub-Assistant Surgeon's quarters, Civil Hospital, Dhulia.. ..	131	
56	Senior Sub-Assistant Surgeon's quarters, Civil Hospital, Dhulia	121	
57	Junior Sub-Assistant Surgeon's quarters, Civil Hospital, Dhulia	121	
58	Civil Surgeon's bungalow, Dharwar	749	2,384
	Civil Works and Communications.		
59	Assistant Engineer's bungalow, Jalgaon	551	
60	Executive Engineer's bungalow, Nasik Division, Nasik	1,034	
61	Assistant Engineer's bungalow, Dhulia	219	
62	Bungalow of the Superintending Engineer, Southern Circle, Belgaum ..	647	
63	Office of the Superintending Engineer, Southern Circle, Belgaum	318	
64	Executive Engineer's bungalow, Belgaum Division, Belgaum	468	
65	Quarters of Head Clerk of the Superintending Engineer, Southern Circle, Belgaum	240	
66	Travellers' bungalow (Communication), Belgaum	403	
67	Travellers' bungalow (Communication), Dharwar	445	
68	Executive Engineer's bungalow, Dharwar Division, Dharwar	844	
69	Quarters of the Sub-divisional Officer, P. W. D., Viramgam	237	
70	Office of the Sub-divisional Officer, P. W. D., Viramgam	450	5,856
	Grand Total ..	.... say	49,451 49,500

STATEMENT G

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1938-39 FROM SAVINGS.

25, GENERAL ADMINISTRATION.

ITEM 1. Additional clerk in the Political and Services Department.

	Rs.
Expenditure sanctioned in 1938-39	186
Annual average cost	912

Remarks.—It has been found that the File Bureau in the Political and Services Department with its present strength is not able to cope with the heavy work in its various sections satisfactorily. The increase in the work is mainly due to the transfer to this Department of certain additional subjects from the 1st April 1937. It has therefore been decided to engage an additional clerk in the Lower Division of this Department with effect from the 1st December 1938.

ITEM 2. Additional clerk in the office of Mamlatdar, Poona City taluka.

	Rs.
Expenditure sanctioned in 1938-39	330
Annual average cost	528

Remarks.—In January 1937 Government sanctioned the employment of one clerk in the grade of Rs. 25—5/2—55 temporarily for one year in order to cope with the very heavy work in the office of the Mamlatdar, Poona City taluka. As the increase in the work was found to be of a permanent nature, the temporary post was continued and later made permanent from 1st April 1938.

ITEM 3. Conversion of the post of Under Secretary to Government, General and Educational Departments into a post of Deputy Secretary temporarily for two years with effect from the 7th August 1938.

	Rs.
Extra expenditure sanctioned in 1938-39..	about 350
Annual average cost	600

Remarks.—Owing to the different educational schemes launched by Government the work of the Educational Department has increased enormously. It has therefore become necessary to have an officer in the Educational Department conversant with the various schemes and with a higher status than the Under Secretary so that more responsible powers could be delegated to him and he could devote himself more exclusively to educational matters. A temporary post of Deputy Secretary to Government has accordingly been created in the General and Educational Departments for two years, in the first instance, and the post of Under Secretary in these Departments has been temporarily held in abeyance during that period. Messrs. Wood and Abbott had in their report also criticised the fact that the Secretary to Government in the Educational Department who is an I.C.S. officer has to deal with subjects other than Education and thus has responsibilities to more than one Minister. They recommended that the Secretary to Government, Educational Departmet, should have a much longer tenure than at present and that he should devote his undivided attention only to education. This Government agreed with this view generally and informed the Government of India that they had decided to create a temporary post of Deputy Secretary in special charge of education. The officer appointed to that post is getting the same pay as he would have drawn as Under Secretary, viz., his grade pay in the Provincial Civil Service, the only difference being that as Deputy Secretary he draws special pay at the higher rate of Rs. 200 per mensem instead of Rs. 150 which he would have drawn as Under Secretary.

ITEM 4. Additional clerk in the office of the Mahalkari of Jhalod, Broach and Panch Mahals district.

	Rs.
Expenditure sanctioned in 1938-39	60
Annual average cost	528

Remarks.—In 1932 Government reduced the office staff of the Mahalkari of Jhalod from 1 aval karkun and 5 clerks to 1 aval karkun and 3 clerks as a measure of economy. This reduction has lowered considerably the efficiency of the office which is finding it increasingly difficult to cope with the work. Government has accordingly added to that office a post of clerk in the grade of Rs. 25—5/2—55.

25, GENERAL ADMINISTRATION—concld.

ITEM 5.—A temporary part-time post of translator in the office of the Oriental Translator to Government.

	Rs.
Expenditure sanctioned in 1938-39	400
Annual average cost	1,200

Remarks.—As it was considered necessary to strengthen the Urdu section of the office of the Oriental Translator to Government owing to increase of work in that section, a part-time post of an additional Urdu translator has been created in that office on a pay of Rs. 100 a month for a period of one year from the 1st November 1938.

	Rs.
Grand Total—25, General Administration ..	1,326

27, ADMINISTRATION OF JUSTICE.

ITEM 6. Continuance for one year from 1st March 1939 of the temporary clerk engaged for the Honorary Magistrates at Nadiad.

	Rs.
Expenditure sanctioned in 1938-39	140
Annual average cost	564

Remarks.—Prior to the appointment of two Honorary Magistrates at Nadiad in June 1938, there were two Benches of Honorary Magistrates—A Bench trying Municipal cases and B Bench empowered with Second Class powers. A clerk of the Nadiad Municipality was doing the clerical work of A Bench and as B Bench used to sit only for three days in a week, a clerk of the office of the Mamlatdar at Nadiad was deputed to work in that Court.

The new Honorary Magistrates have been invested with First Class powers and they have been entrusted with the work of two police stations. They hold their courts each for three days in a week from 5 to 6 hours every day. It was, therefore, necessary to engage a whole-time clerk for taking down depositions and do any other work. A temporary clerk on Rs. 25—5/2—55 was accordingly sanctioned in September 1938.

	Rs.
Grand Total—27, Administration of Justice ..	140

29, POLICE.

ITEM 7. Two additional police constables for watch and ward duty at the new wharf at Sewri in Bombay.

	Rs.
Expenditure sanctioned in 1938-39	308
Annual average cost	1,003

Remarks.—The Trustees of the Bombay Port Trust decided to open a new wharf for petrol and kerosene at Sewri from 1st November 1938 and requested the Government of Bombay for the services of two additional police constables for watch and ward duty at that place. As the entire cost of the watch and ward establishment in the Bombay Harbour is recoverable from the Bombay Port Trust, Government sanctioned the employment of the two constables with effect from 1st November 1938. The recoveries which will be made from the Bombay Port Trust on account of the cost of these constables will be credited to Government under the head " XXIII—Police—Receipts ".

	Rs.
Grand Total—29, Police ..	308

37, EDUCATION.

ITEM 8. Conversion of the part-time post of Actuarial Science at the Sydenham College of Commerce and Economics, into a full-time, Bombay Educational Service Class II post.

	Rs.
Expenditure sanctioned in 1938-39	2,468
Annual average cost ..	4,116

Remarks.—The subject of Actuarial Science was being taught at the Sydenham College by a part-time Professor till last year. As there are very few actuaries in this Province it has been very difficult to secure the services of one to teach the subject in the college, and Government had to pay Mr. Vaidyanathan who was appointed to the part-time post, first on the scale of Rs. 400—40—600 and then at Rs. 750 per mensem. This pay was, however, reduced to Rs. 500 per mensem in the general cut in pay introduced in 1931. Mr. Vaidyanathan resigned the post in 1937 and it was advertised on a pay of Rs. 350 per mensem. Only three candidates applied for it and out of them Mr. G. S. Diwan who was in Government service as Assistant Lecturer in Mathematics, Elphinstone College, Bombay, was the best. He was appointed to the part-time post on probation for one year with permission to do private practice. From this year the subject of Mathematics has been introduced in the courses for the B. Com. degree and with a view to economy instead of having two posts one of a part-time Professor of Actuarial Science and another of a lecturer or assistant lecturer in Mathematics the part-time post of Professor of Actuarial Science on Rs. 350 per mensem was converted into a full-time post in the Bombay Educational Service Class II scale of pay of Rs. 170—10—250—Efficiency Bar—15—400—Efficiency Bar—20—500 for teaching both Actuarial Science and Mathematics. Mr. Diwan was then appointed to it on a starting pay of Rs. 295 per mensem with effect from 20th June 1938. There has thus been a saving of Rs. 460 during the current year and also an ultimate saving of Rs. 84 per annum as the average monthly cost of the Bombay Educational Service Class II scale of pay is about Rs. 343. The conversion of the post has thus caused a saving not only in the cost of the post itself but has also saved the extra expenditure that would have been incurred on an additional post of a lecturer or assistant lecturer in Mathematics.

	Rs.
Grand Total—37, Education ..	2,468

38, MEDICAL.

ITEM 9. Grant-in-aid to the Co-operative Hospital, Hubli.

	Rs.
Expenditure sanctioned in 1938–39	1,500
Annual average cost	1,500

Remarks.—The Honorary Secretary of the Co-operative Society, Hubli, had applied for a recurring grant of Rs. 5,000 per annum for the Co-operative Hospital, Hubli. The hospital was reported to be doing good work. As the finances of the society were unable to cope with the expenditure, Government sanctioned a grant-in-aid of Rs. 1,500 per annum for a period of three years commencing from 1938–39.

ITEM 10. Grant-in-aid to the Wai Municipal Dispensary.

	Rs.
Expenditure sanctioned in 1938–39	600
Annual average cost	600

Remarks.—The Wai Municipality used to get a grant of Rs. 550 per annum for its dispensary, but the grant was discontinued from the year 1915–16. The Municipality had applied for a recurrent grant of Rs. 1,000 per annum for its dispensary. Government sanctioned a grant of Rs. 600 per annum.

38, MEDICAL—contd.

ITEM 11. Additions and alterations to the Maternity Ward, Civil Hospital, Belgaum.

	Rs.
Expenditure sanctioned in 1938–39	419
Annual average cost	862

Remarks.—As there was over-crowding in the maternity section of the Civil Hospital, Belgaum, Government approved administratively the work of extension of the present maternity ward so as to provide additional accommodation of ten beds at an estimated cost of Rs. 5,052. The cost of the work was to be met from the Surgeon General's discretionary grant for minor works under '50–Civil Works—Provincial' for 1938–39. The following recurrent and non-recurrent expenditure involved in the opening of ten additional maternity beds was also sanctioned by Government :—

Recurrent expenditure.		Annual cost to Government.
Staff—		Rs.
1 Nurse (scale of pay Rs. 40—5/2—60) *plus* Rs. 13 per mensem as boarding, clothing and washing allowance. Annual average cost Rs. 828—*Less* half the cost to be borne by the Nursing Association	—414	
	414	414
1 Female ward servant at Rs. 15 per mensem ..	..	180
1 Female ward sweeper at Rs. 14 per mensem ..	..	168
Total ..		762
Contingencies—		
Increase in the grant for medicines	..	50
Increase in the grant for clothing to patients ..	..	50
Total recurrent expenditure ..		862

Non-recurring expenditure.	Cost to Government.
	Rs.
10 cots with cradles at Rs. 30 each (approximately) ..	300
10 lockers at Rs. 12 each	120
5 screens at Rs. 8 each	40
Clothing for patients	100
Total non-recurrent expenditure ..	560

The extension of the maternity wards is under construction and the new extension is likely to be ready for occupation by the end of March 1939. Out of the extra recurrent and non-recurrent expenditure mentioned above, the following expenditure will be incurred during the current financial year :—

	Rs.
Recurrent expenditure—	
Moiety towards the pay of 1 nurse appointed with effect from 1st September 1938	159
Non-recurrent expenditure—	
Cost of 10 lockers at Rs. 12 each	120
Cost of 5 screens at Rs. 8 each	40
Clothing	100
Total ..	260

The cots were purchased in 1937–38.

The appointment of the nurse has been sanctioned with effect from 1st September 1938 as the number of maternity patients is already excessive.

ITEM 12. Construction of a Silver Jubilee Maternity Hospital in the compound of the Civil Hospital, Jalgaon.

	Rs.
Expenditure sanctioned in 1938-39	52
Annual average cost	654

Remarks.—As there was no proper accommodation, the construction of a Silver Jubilee Maternity Hospital of ten beds in the compound of the Civil Hospital, Jalgaon, was administratively approved by Government at a cost of Rs. 26,990. The funds required for the construction were met from the amount allotted for this purpose from the Silver Jubilee Fund. The following recurrent expenditure on account of the additional staff for the Maternity Hospital was also sanctioned by Government :—

	Annual cost to Government. Rs.
(1) *Half cost of the pay of the nurse (scale Rs. 35—3—45 *plus* Rs. 15 and Rs. 2-8-0 per mensem as messing and uniform allowances respectively). Average cost Rs. $\frac{57}{2}$ per mensem or Rs. $\frac{684}{2}$ per annum	= 342
(2) One female attendant @ Rs. 15 per mensem	180
(3) One female sweeper @ Rs. 11 per mensem	132
	654

* Half cost will be borne by the Nursing Association, Jalgaon.

The Maternity Hospital is under construction and is expected to be ready by the end of February 1939. Expenditure during the year will therefore be for one month only as follows :—

	Rs.
(*i*) Grant to the Nursing Association, Jalgaon, on account of half the pay and allowances of the Nurse	26
(*ii*) Pay of female attendant @ Rs. 15 per mensem	15
(*iii*) Pay of female sweeper @ Rs. 11 per mensem	11
	52

ITEM 13. Grant-in-aid to Satara District Nursing Association.

	Rs.
Expenditure sanctioned in 1938-39	618
Annual average cost	618

Remarks.—The Satara Civil Hospital had a nursing staff of one midwife paid by the Satara Branch of the Countess of Dufferin Fund and one nurse paid by the Satara District Nursing Association. The local branch of the Countess of Dufferin Fund proposed to withdraw its midwife as the body was not self-supporting and for the same reason the Satara District Nursing Association gave notice to Government either to set them free from their moral obligation to provide nursing at the Civil Hospital or to pay a grant-in-aid of Rs. 756 per annum. The Association agreed to maintain two nurses at the Hospital provided a grant-in-aid of Rs. 618 per annum was paid to it by Government. A grant-in-aid of Rs. 618 per annum subject to revision at the time of triennial revision of grants-in-aid to other Nursing Associations has been sanctioned to the Association with effect from the current year.

ITEM 14. Three additional probationer nurses at the B. J. Hospital for Children, Bombay.

	Rs.
Expenditure sanctioned in 1938-39	1,294
Annual average cost	2,215

Remarks.—On account of the inadequacy of the nursing staff at the B. J. Hospital for Children, Government has sanctioned the appointment of three additional probationer nurses for the hospital at an estimated cost of Rs. 2,215 per annum. The nurses are supplied by the J. J. Hospital Nursing Association.

	Rs.
Grand Total—38, Medical ..	4,483

43, INDUSTRIES.

ITEM 15. Appointment of an additional clerk at the Victoria Jubilee Technical Institute, Bombay, in connection with the Apprentice Scheme.

	Rs.
Expenditure sanctioned in 1938-39	100
Annual average cost	872

Remarks.—Government inaugurated with effect from April 1937 the Apprentice Scheme for training of educated young men in industries with a view to relieving unemployment. The existing single clerk employed at the Victoria Jubilee Technical Institute in connection with the apprentice scheme was quite unable to cope with the growing volume of clerical work. Government accordingly sanctioned the appointment during 1938-39 of one additional clerk at the Institute in the scale of Rs 50—5/2—90.

ITEM 16. Three temporary clerks for the office of the Director of Industries.

Expenditure sanctioned in 1938-39	Rs.	925
Annual average cost	,,	2,664

The present clerical strength of the office of the Director of Industries was found to be inadequate to cope with the increasing work arising from extended activities of the Department. The Director of Industries had approached Government for six additional clerks. Government however sanctioned three on pay of Rs. 50—5/2—90 each up to the end of February 1939, in the first instance.

	Rs.
Grand Total—43, Industries ..	1,025

47, MISCELLANEOUS DEPARTMENTS.

ITEM 17. Additional temporary establishment of two clerks and two peons for the Factory Inspection Department, Ahmedabad.

	Rs.
Expenditure sanctioned in 1938–39	182
Annual average cost	1,656

Remarks.—In view of the increase in work consequent upon the introduction of the Payment of Wages Act and the wide extension to hundreds of notified factories of both the Factories and the Payment of Wages Acts, the Senior Inspector of Factories, Ahmedabad, requires an addition to his office staff. As the existing staff is quite unable to cope with the increasing pressure of work in the office Government has sanctioned the following additional staff in the Factory Inspection Department, Ahmedabad, from the 3rd January 1939 till the 29th February 1940 in the first instance :—

2 clerks in the grade of Rs. 25—5/2—75.

2 peons at Rs. 17 per mensem each.

ITEM 18. Additional clerk on the temporary establishment in the office of the Commissioner for Workmen's Compensation, Bombay.

	Rs.
Expenditure sanctioned during 1938–39	250
Annual average cost	876

Remarks.—The work of Government for the amelioration of the conditions of the working classes is becoming more and more known to all classes of workers. This has also affected the office of the Commissioner for Workmen's Compensation, Bombay. The number of communications from workers received in that office has considerably increased, so also the visits paid by them. The staff of the Commissioner for Workmen's Compensation consists of one Senior

47, MISCELLANEOUS DEPARTMENTS—concld.

Clerk, two clerks and one Bailiff. There has been no increase in this number since 1927. An entirely new duty has been entrusted to that office owing to the Payment of Wages Act under which the Commissioner for Workmen's Compensation is the authority for deciding cases under the Act arising in Bombay City and the Suburban Districts. This has necessitated the Head Clerk and the two clerks spending a longer time in Court with the result that excessive overtime has been necessary to cope with the office work. With a view to relieving the pressure, Government has sanctioned the appointment of an additional clerk in the Commissioner's office in the grade of Rs. 50—5/2—90, from the 1st October 1938, for a period of one year in the first instance.

ITEM 19. Appointment of a clerk in the office of the Labour Officer, Bombay.

	Rs.
Expenditure sanctioned in 1938-39	50
Annual average cost	918

Remarks.—The Labour Officer, Bombay, has one Assistant to help him in his work but no clerk. He has found it most difficult to maintain the records without which it is not possible for him to write his weekly diaries, monthly reports and also compile his annual report. This work is at present done by the Labour Officer with the help of his Assistant who has also to do typing work. Since the 1st April 1937, the jurisdiction of the Labour Officer has been extended to textile factories in the district of Thana as well as soap and glass factories within the city and suburbs of Bombay. The statistical work and the correspondence work of the Labour Officer now require the services of a permanent clerk. The Labour Officer will also have to deal with cases under the new Trade Disputes Act. Government has accordingly sanctioned the appointment of a clerk in his office from the 1st February 1939, in the scale of pay of Rs. 50—5/2—90.

ITEM 20. Appointment of a clerk in the office of the Backward Class Officer in the scale of Rs. 25—5/2—55.

Expenditure sanctioned in 1938-39	Rs.	110
Annual average cost	„	528

Remarks.—The Juvenile Branch was established in 1934 to deal with the problem of the care and treatment of juvenile delinquents and destitutes. In order to cope with the work of the Branch a post of a clerk in the scale of Rs. 80—5/2—95 was sanctioned with effect from the 1st April 1936. The work has enormously increased and to cope with the increasing work of the Branch an additional clerk was absolutely necessary. Government therefore sanctioned a post of a clerk in the scale of Rs. 25—5/2—55 from the 1st October 1938.

	Rs.
Grand Total—47, Miscellaneous Departments ..	592

50, CIVIL WORKS.

ITEM 21. Revival of three leave reserve posts on the cadre of Divisional Accountants.

Expenditure sanctioned during 1938-39	Rs.	360
Annual average cost	„	6,948

Remarks.—Three posts of Divisional Accountants representing a leave reserve on the cadre of Divisional Accountants were abolished in May 1935 as a measure of economy. In the absence of these leave reserve posts, Public Works Department clerks who are qualified for appointment as Divisional Accountants and officiate as Divisional Accountants in leave vacancies have frequently to revert to their posts in this Departent on return of the men from leave. The Public Works Department offices are also much inconvenienced, as the clerks appointed as officiating Divisional Accountants in leave vacancies are frequently removed and reverted and no permanent arrangements can be made to fill in their places. It has therefore been found very necessary to revive the three leave reserve posts. Their abolition in 1935 has not resulted in any appreciable saving, as their cost is almost counterbalanced by the expenditure on officiating arrangements necessitated by the absence of the leave reserve posts.

2. The total period for which the posts of Divisional Accountants were held during the last three years by men officiating in leave vacancies was 35 1/3 months on an average per year. If three additional posts are sanctioned as a leave reserve in lieu of the officiating arrangements, there will be extra cost per year only to the extent of one man's pay for 2/3rds of a month. The average cost of a Divisional Accountant's post according to the sanctioned old pay-scale of Rs. 100—10—270—30/5—300 is Rs. 193 per mensem. The extra cost on account of the revival of the three posts of Divisional Accountants as a leave reserve in lieu of the present officiating arrangements will therefore be only Rs. 128 per annum.

3. The three leave reserve posts will thus replace the present acting appointments made in leave vacancies and the actual net extra cost on account of the three posts will be only the difference between the cost of the three posts and the cost of the present officiating arrangements viz. Rs. 128 per annum as calculated above. Accordingly, the creation of three additional permanent posts of Divisional Accountants as a leave reserve has been sanctioned with effect from the 1st February 1939.

ITEM 22. Temporary tracer for the office of the Executive Engineer, Ratnagiri Division.

	Rs.
Expenditure sanctioned during the year 1938–39	310
Annual average cost	576

Remarks.—There was only one tracer on the temporary establishment in the office of the Executive Engineer, Ratnagiri Division. Due to many important bridges being under construction in the Division the necessity for the employment of an additional tracer was keenly felt. Government have accordingly sanctioned a temporary post of a tracer on Rs. 30 per mensem with effect from the 21st April 1938.

ITEM 23. One temporary clerk for the office of the Superintending Engineer, Southern Circle.

	Rs.
Expenditure sanctioned during the year 1938–39	250
Annual average cost	572

Remarks.—The clerical strength of the office of the Superintending Engineer, Southern Circle, was 8, including the Head Clerk. Due to a large number of road development and other original works being in progress all over the Circle, the reopening of the Bijapur Division and the numerous calls for irrigation works in the Karnatak, the work in the Superintending Engineer's office increased considerably and could not be managed efficiently. An additional clerk was sanctioned for the Superintending Engineer's office on Rs. 30 per mensem from the 21st June 1938.

ITEM 24. Temporary establishment for the office of the Executive Engineer, Kaira and Panch Mahals Division.

	Rs.
Expenditure sanctioned during 1938–39	1,080
Annual average cost	1,428

Remarks.—The work in the office of the Executive Engineer, Kaira and Panch Mahals Division, is heavy. The clerical staff in that office was reduced in the past as a result of retrenchment; the remaining staff being barely sufficient to run the office efficiently. In the drawing branch the necessity for a tracer was keenly felt. Unlike other Divisional offices there was no post of a Daftary attached to the office of the Executive Engineer, Kaira and Panch Mahals Division. Owing to the extra work and due to the distance of the Divisional Office from the town and the Government offices, the services of an additional peon were also necessary. The Superintending Engineer, Northern Circle, strongly pressed for the temporary establishment noted in the margin.* Government being satisfied of the necessity for the additional establishment asked for by the Superintending Engineer, sanctioned it with effect from the 1st March 1938.

* 1 Clerk at Rs. 30 per mensem.
1 Tracer at Rs. 35 per mensem.
1 Daftary at Rs. 20 per mensem.
1 Peon at Rs. 13 per mensem.

	Rs.
Grand Total—50, Civil Works ..	2,000

52, BOMBAY DEVELOPMENT SCHEME.

ITEM 25. Revision of pay of plungermen and sweepers in the Development Department Chawls.

	Rs.
Expenditure sanctioned during the year 1938-39	1,008
Annual average cost	2,016

Remarks.—In accordance with the general orders of Government regarding the revision of pay of inferior servants, those who were old entrants were entitled to an increase of Rs. 2 per mensem each and those who were new entrants to Rs. 3 per mensem each with effect from 1st April 1938. The pays of the female sweepers employed on the Development Department chawls were accordingly revised to Rs. 16 per mensem each for the old as well as new entrants with effect from the same date, viz. 1st April 1938. The Industrial Housing Committee recommended that the rate of pay of female sweepers in the Development Department Chawls might be fixed at Rs. 18 per mensem each. The recommendation was accepted and the female sweepers were granted pay at the rate of Rs. 18 per mensem each with effect from the 1st September 1938.

	Rs.
Grand Total—52, Bombay Development Scheme ..	1,008

56, STATIONERY AND PRINTING.

ITEM 26. Employment of a clerk to maintain leave accounts of task and piece workers in the Government Central Press.

	Rs.
Expenditure sanctioned in 1938-39	550
Annual average cost	918

Remarks.—Leave rules for task and piece workers at the Government Central Press, Bombay, were sanctioned in November 1937. As the major portion of the employees at the Press are task and piece workers, the Superintendent, Government Printing and Stationery, requested that it was necessary to engage an additional clerk to maintain leave accounts of these workers. A clerk in the scale of pay of Rs. 50—5/2—90 per mensem was, therefore, sanctioned with effect from 1st April 1938.

	Rs.
Grand Total—56, Stationery and Printing ..	550

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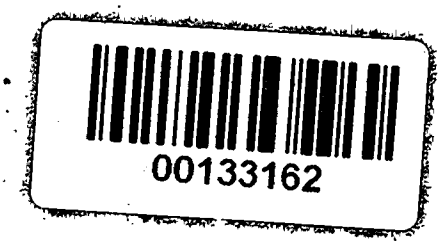

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